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HISTORY

OF

TAXATION AND TAXES

VOL. IV.

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A HISTORY

OF

TAXATION AND TAXES

IN ENGLAND

FROM THE EARLIEST TIMES TO THE YEAR 1885

BY

STEPHEN DOWELL

ASSISTANT SOLICITOR OF INLAND REVENUE

VOL. IV.

TAXES ON ARTICLES OF CONSUMPTION

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CHAPTER I.

SALT.

Under the system of taxation of articles of consumption, introduced into this country, in imitation of the Dutch system, by the parliament in the civil war, salt made within the commonwealth was charged at the rate of $\frac{1}{2}d.$, and foreign salt at the rate of $1\frac{1}{2}d.$, the gallon. Subsequently, the excise on home-made salt was repealed on account of its unpopularity; but foreign salt, of which the annual consumption was considerable, continued to be charged with duty.

The excises, except those on liquors, ceased with the commonwealth; but after the Restoration, salt continued to be subject to a duty on importation; and in the war with France, after the Revolution, in 1694, $3d.$ the gallon was added to this duty, and a duty was again imposed, of $1\frac{1}{2}d.$ the gallon, upon 'all salt and rock salt made at the salt works or taken out of any pits in England and Wales;' and four years after this, $3\frac{1}{2}d.$ the gallon was added on home-made salt, and $7d.$ for salt imported.[1]

The salt tax proved a burden to the poor, and injurious in its operation on many of our manufactures, and was extremely unpopular[2] no doubt in a con-

[1] 5 & 6 Will. & Mar. c. 7; 9 & 10 Will. III. c. 44.

[2] See Har. Misc. v. 277.

siderable degree from its resemblance to the hated *gabelle* of France, a country always regarded by Englishmen as the hotbed of oppressive taxes. Repealed by Walpole for these reasons in 1730, it was, only two years after the repeal, revived with a view to enable him to keep the land tax at a low rate.[1]

The duty was raised by North, in the war of American Independence, to 5*s.* the bushel (8 gallons), and by Pitt, in the war with France, to 10*s.* This was in 1798; and in 1803 the net yield was, in England, 880,000*l.*; Scotland, 57,000*l.*; Great Britain, 937,000*l.*

Early in the present century, a committee of the house of commons, after an inquiry into the circumstances of the tax, condemned it, and advised that it should be repealed. But any repeal or reduction of taxation was rendered impossible by the course of events, and after the recommencement of the war,
1805. the duty was raised by Pitt, in his last budget, for home-made salt, to the excessive rate of 15*s.* the bushel, a tax of thirty times the price of the salt,[2] with a considerable addition to the duty on imported salt. And in 1815 the yield, in Great Britain, was about 1,600,000*l.*[3]

In February, 1822, the universal desire for some remission of the excessive taxation to which the country was subjected found expression in a vote of the House for the gradual repeal of this tax. On

[1] 3 Geo. II. c. 20; 5, c. 6. Continued by subsequent Acts, made perpetual and carried to the sinking fund by 26 Geo. II. c. 3.

[2] 45 Geo. III. c. 14.

[3] The net yield from imported salt was in 1815, 548*l.*; 1816, 1,562*l.*

opening the budget, Vansittart proposed to reduce the duty at once from 15*s.* to 2*s.*, at an estimated loss of 1,400,000*l.*, and to repeal the tax in 1825; and, eventually, this proposal was carried into effect.[1] At the date of the repeal the yield was about 380,000*l.*

It may be interesting to note that the abolition of this tax, by cheapening one of the chief ingredients in the manufacture of glass, enabled the illicit manufacturer to compete successfully with the fair trader, and thus afforded to the commissioners of excise enquiry, when reporting on the tax on that manufacture, one of the many cogent arguments they adduced in support of their advice that it should at once be repealed.

[1] 3 Geo. IV. c. 82.

CHAPTER II.

IMPORTED CORN, MORE PARTICULARLY WHEAT.

This tax derives its special importance from the question of protection to the agricultural interest it involved, more than from any consideration of the amount of revenue it produced.

For ages comparatively little wheaten bread was consumed in England. The people continued to be consumers of meat, fresh and salted, in larger quantities than the people of any other nation, and milk formed a most important article of their food. In short, we perpetuated the tradition of Tacitus: lacte et carne vivunt. Wheat was not cultivated here to any great extent during the middle ages; and in Tudor times the price we obtained for our wool and cloth, and skins and leather, had the effect of turning the country into a vast sheep and cattle farm. During these times the consumption of good wheaten bread as an ordinary article of food was limited to persons in easy circumstances; the price of the different sorts of bread was regulated under the assize of bread and ale; and it was our policy to prohibit the exportation of wheat when the price attained or exceeded a certain figure, and the importation of it when the price fell to or was below another stated figure.

A considerable improvement in agriculture was already visible in many parts of England, more particularly near the capital, in the eleven home counties, when, in 1647, it received an impulse from a *prohibition of the exportation of wool and leather*, which turned the attention of the owners of land to the sources of profit, other than the feeding of sheep and cattle for their wool and skins, to which land might be applied. It received a second impulse when the Protector's parliament, observing that, in consequence of 'the great improvement of fens, forests, chases, and other lands, we had a great redundancy of corn, cattle, butter, cheese, and divers other commodities much desired by and of great use to other nations and the plantations abroad,' permitted the exportation of these articles, under certain restrictions, which, as regards wheat, were imposed when the price exceeded 40*s.* a quarter. Long before the end of the century, sir William Petty estimates 'the corn spent in England, at 5*s.* per bushel wheat, and 2*s.* 6*d.* barley, to be worth ten millions, communibus annis,' and suggests that in years of great plenty there was sometimes such a surplusage that it 'should be sent to public storehouses, from thence to be disposed of to the best advantage of the public.'[1]

In the first decade of the eighteenth century we became considerable exporters of corn. Davenant, writing in 1711, says: '*Corn is in a manner a new exportation*, arising to us from the war, which has in other countries so employed the hands of their people

[1] Political Arithmetic, chap. ii., Essays, ed. 1699, p. 205.

that they could not till the ground, or from dearths and plagues wherewith divers nations have been afflicted for these last twenty-three years. Formerly we carried grain from the port of London, and but in small quantities, only to Holland, Spain, Denmark, Africa, the plantations, Italy, and Portugal, and to these countries, for 1662–3, to the value of 4,315*l.*; for 1668–9, to the value of 2,011*l.* Whereas now we export grain of all sorts to Africa, the Canaries, Denmark and Norway, East Country, Flanders, France, Germany, Holland, Ireland, Italy, Madeira, Newfoundland, Portugal, Russia, Scotland, Spain, Sweden, Venice, Guernsey, and the English plantations, by a medium of years from Christmas 1699 to Christmas 1710, to the value of 274,141*l.*; whereof by the same medium of years there was entered for exportation to Holland in particular, to the value of 151,934*l.*'[1] To such an extent did the legislature encourage exportation, that not only were all export duties on corn repealed, but also bounties were given to foster exportation.

On the other hand, the *importation of corn* was hindered by severe restrictions. These were, however, relaxed on special occasions, when, in consequence of bad harvests, the price of wheat was seriously increased, as happened in 1756 and 1767, when we permitted the introduction, for a limited time, of a foreign supply on easier terms;[2] and at last, in 1773,

[1] Report to the Commissioners for Stating the Public Accounts, Part ii. Works, v. 424.

[2] See Cabinet Memorandum, Nov. 29, 1845; Sir R. Peel's Memoirs, ii. 189.

the home market was opened to foreign supplies at prices considerably lower than before.[1] From this date *England became gradually a larger consumer of grain from foreign countries*, and the balance of our imports of grain, taken upon a number of years, began to exceed the balance of our exports.[2]

In 1791 the corn law was changed by Pitt. The duties on the importation of corn, per quarter, were now fixed as follows, by reference to the price of wheat at the time, the high duty being practically prohibitory :—

	s.	*d.*
Below 50*s.*, 'the high duty' . . .	24	3
50*s.* to 54*s.*, 'the first low duty' . .	2	6
54*s.* or more, 'the second low duty' . .	0	6[3]

In 1793, the price of wheat was so low, viz. 49*s.* 3*d.*, that foreign wheat was excluded from England. But in this year power was given to the king, on occasion, to prohibit the exportation of corn, meal, and flour, and to permit the importation of a supply from abroad at the low duties.[4] This power it was unnecessary to exercise in 1795 and 1796, when the price of wheat ran far beyond the statutory 54*s.*, viz. to 75*s.* the quarter. At such a price, the 6*d.* duty appeared to be excessive, and accordingly, in these years, power had been given and renewed to the king to permit the importation of corn and of other articles of provision for a limited time, duty

[1] 48*s.* per quarter for British wheat, at a duty of 6*d.* the quarter. 13 Geo. III. c. 43.

[2] Huskisson, Speech on Parnell's Resolutions on the state of the corn laws, May 5, 1814. Life, i. 292.

[3] 31 Geo. III. c. 30, Table D. [4] 33 Geo. III. c. 65, s. 6.

free. Finally, in 1799, when the price was 69*s.*, the legislature sanctioned the importation of corn and other articles of provision, duty free, until six weeks after the commencement of the next session of Parliament. Such was the difference between the law and the practice as regards the exclusion of corn from England during the eighteenth century.

In 1804 the 'second low duty' was brought into operation when the price was at or above 66*s.*; the 'first low duty' when the price was from 66*s.* to 63*s.*; and the 'high duty' when the price was under 63*s.* the quarter.[1]

When Napoleon's anti-commercial system collapsed after the campaign in Russia, a considerable quantity of wheat, which had been banked up in reserve on the continent, was poured at once into the English market. This caused a considerable fall in the price of grain. Such falls strike hard the agricultural labourers, whose earnings approach nearest to the amount necessary for mere existence. And, in the hope of preventing great fluctuations in the price of corn, which were regarded as necessarily the result of any system that permitted the importation of foreign corn; a consideration that the quantity of land brought under cultivation in the war was such as to render the home supply sufficient for the wants of the nation; a regard for the special taxation at this date borne by the land; and lastly, and perhaps mainly, in view of the danger of a reliance upon foreign countries for a supply of necessaries which

[1] 44 Geo. III. c. 109.

might be cut off by a powerful enemy in time of war —on these grounds, the new corn law of 1815 was passed.

In 1815 the yield of the duties on imported corn, grain, meal, and flour was 28,000*l.*; but the new Act, passed in March, abolished the duties from that date. Corn was now allowed to be imported, warehoused and exported, free of duty, so that the country might be an entrepôt for corn; but until the price of wheat reached 80*s.* the quarter, an absolute prohibition was imposed on the delivery of wheat out of warehouse, and the importation of it, for home consumption.[1] This Act was amended in 1822, and in 1828 a sliding scale was established, under which a duty of 25*s.* 8*d.* was imposed upon wheat when the price was under 62*s.* and not under 61*s.* the quarter, with an additional shilling for every shilling by which the price fell below that figure, and, on the other hand, duties at reduced rates, when the price rose above that figure, which were, at 70*s.*, 10*s.* 8*d.*; 72*s.*, 2*s.* 8*d.*; and at 73*s.* and above that price, 1*s.* the quarter.[2]

In 1840, the yield was 1,156,000*l.*

In the next year, when lord John Russell proposed to substitute, for the sliding scale, a fixed duty of 8*s.* the quarter, he was defeated, on a division, by Peel, who, coming into office upon this basis, subsequently revised the existing scale. But the agitation of the Anti-Corn Law League formed in 1838, the arguments of Cobden, and the oratory of Bright, had begun to

[1] 55 Geo. III. c. 26. [2] 9 Geo. IV. c. 60.

have their effect, and public opinion already showed a disinclination to continue protection to the agricultural interest, as against the demand for cheap bread for an increasing population, when the potato famine in Ireland precipitated a crisis, forced Peel's hand, and compelled him to open the ports, which, once open, could not, it was clear, again be closed.

The Act of 1846 effected an immediate reduction of the duties, and fixed, from February 1, 1849, the duty for corn at a nominal rate, or registration fee, of 1*s.* the quarter.[1]

In 1849 the yield was 561,000*l.* It had increased to 900,000*l.* in 1869, when the tax was repealed by Lowe. 'It contained in itself,' he said, 'all possible objections to a tax, and prevented the country becoming the great entrepôt of corn.'

But wheat is brought into this country for food rather than for exportation; and ten years after this, in 1879, when the declared value of imported wheat was 31½ millions, the value of exported wheat was only a little over ¼th of a million; we retained to the value of 31¼ millions for home consumption. It may be added that the consumption of other kinds of imported corn and grain was nearly to the value of 11 millions; that of wheat meal, and flour, nearly 8½ millions; and that of maize, about 9½ millions.

In 1880, the export was 554,000*l.*, as against a home consumption of wheat of 30,000,000*l.* in value; and in 1881, 425,000*l.*, as against 31,100,000*l.*

[1] 9 & 10 Vict. c. 22.

CHAPTER III.

IMPORTED CATTLE, SHEEP AND PIGS, MEAT, FRESH AND SALTED, BUTTER AND CHEESE.

1. *Cattle, Sheep and Pigs, and Meat.*

THE prohibitions or duties practically prohibitory imposed upon the importation of foreign cattle, sheep, and pigs, and foreign beef and bacon, were removed by Peel on his first revision of the tariff in 1842. To take the article bacon, so important in the food list of the people—the duty was reduced from 28*s.* the cwt. to 14*s.* for foreign bacon, and 3*s.* 6*d.* for bacon from British possessions.[1] The other reductions it may be unnecessary to state in detail, for in 1846, the tariff was cleared of the duties on cattle, sheep, and pigs, which were given to the people untaxed, together with beef, bacon, pork, and all other meat, salted or fresh, except only hams, for which a reduced duty was charged, of 7*s.* the cwt. These repeals and this reduction formed part of Goulburn's budget of that year. The duty on hams was repealed by Gladstone in 1853.

[1] The duty on bacon in the tariff of 1787 had been 2*l.* 7*s.* the cwt., 27 Geo. III. c. 13.

Post hoc, and, certainly to a considerable extent, propter hoc, the import of foreign bacon and hams which, in 1852, had been under 14,000 cwt., rose in 1866 to 57,800 cwt.

In 1879, the declared value of imported bacon and hams retained for home consumption in the United Kingdom,was 8,340,000*l.*; in 1880, about 10,200,000*l.*; and in 1881, 10,113,000*l.*

2. *Butter and Cheese.*

In former times we had an abundant, and sometimes a superabundant, supply of these articles of food at home, but for a long time a license from the lord chancellor was necessary for the exportation of them to any place except the place where the staple was established. In the reign of Henry VI. this requirement was abolished, and the exportation was allowed to any realm in amity with England, without any license, the king having power to restrain it at his pleasure.[1] Subsequently, under Philip and Mary, and Elizabeth, licenses were again required; but in 1670 butter and cheese were allowed to be exported on payment of the export duties, and in 1691, for the encouragement of the breeding and fatting of cattle, these articles, as well as beef, pork and candles, were allowed to be exported duty free.[2]

Meanwhile, in 1680, the importation of them had been prohibited; but, in the course of time, the prohibition was removed, and they were allowed to be imported on payment of duties.

[1] 18 Hen. VI. c. 3. [2] 3 Will. & Mar. c. 8.

Butter.

In Pitt's tariff of 1787, the duty on butter was 2*s.* 6*d.* the cwt.; and in 1815 the yield from the duty then chargeable was, in Great Britain, 32,000*l.*

In 1840 the yield in the United Kingdom was 257,000*l.* Reduced by Peel, in his operations on the tariff, the tax produced subsequently, in 1849, 138,000*l.*

In 1852, the entries of butter for consumption amounted to 287,266 cwt., and the revenue to 143,000*l.* In the next year the duty of 10*s.* the cwt. on butter from a foreign country was reduced by Gladstone to 5*s.*, and that on butter from a British possession to 2*s.* 6*d.* Finally, in 1860, the tax was repealed by the same hand, at a cost to the revenue of 95,000*l.*

The import immediately doubled. In 1879, the declared value of imported butter retained for home consumption in the United Kingdom was over 10,100,000*l.*; in 1880, nearly 12,000,000*l.*; and in 1881, 10,500,000*l.*

Cheese.

In 1815 the duty on imported cheese produced in Great Britain about 23,000*l.*; and in 1840 the yield for the United Kingdom was 117,000*l.* In 1842 Peel, on his first revision of the tariff, reduced the duty, then 10*s.* 6*d.* the cwt., to 2*s.* 6*d.* for cheese from a British possession; and, in 1845, further reduced the duties to 5*s.* for foreign cheese, and to 1*s.* 6*d.* for cheese from a British possession.

Gladstone, pursuing the same course, reduced, in 1853, the duty for foreign cheese to 2*s.* 6*d.* the cwt., and in 1860 wholly repealed the tax. It produced at that date 44,000*l.*[1]

In 1869, the declared value of the quantity of imported cheese retained for home consumption in the United Kingdom was 3,700,000*l.*; in 1880, over 4,900,000*l.*; and in 1881, 5,100,000*l.*

[1] The repeal of the duty on eggs at the same time cost another 22,000*l.* The declared value of the eggs imported and retained for home consumption in 1860 was 2,295,000*l.*

CHAPTER IV.

SUGAR.

'The people of the United Kingdom spend 30,000,000*l.* and upwards of their income on sugar,' so reports mr. Giffen to the board of trade in July, 1884. But for ages the inhabitants of this country used honey for sweetening purposes. The sugar-cane, cultivated from time immemorial in India and Arabia, became known to the Western world through the conquests of Alexander. And subsequently Lucan mentions, as among the Eastern auxiliaries of Pompey, the sugar-drinkers:—

Quique bibunt tenera dulces ab arundine succos.

But sugar continued to be practically unknown to Englishmen until the crusaders tasted the juice of the cane on the shores of Tripoli. By this time the cane had been carried by the Arabians to Cyprus, Rhodes, and Sicily, where it is mentioned as cultivated by Sanuto in his 'Secreta Fidelium Crucis.' Joinville also, in his 'Histoire de St. Louis,' writing of a place called Passe-Poulain, mentions the clear streams with which they water the plant from which sugar is derived:—'De mout beles eaues de quoy l'on arose ce dont li sucres vient.'

The commerce which, after the crusades, commenced between western Europe and the East, supplied us with this new article of luxury, which was imported into England in the vessels of the great Italian towns that date their rise to commercial importance from the time of the crusades. Henceforth sugar, in various forms, was an article of ordinary consumption at the tables of the rich ; and Chaucer, in the ballad of sir Topas, mentions 'sugar that is trie,' refined sugar.

The importance of this article of commerce is recognised in the 'Libel of English Policy,' 1436, the author of which condemns many of the commodities and 'nycetes imported by the galees of Venees and Florence,' as 'chaffare that is wastable and might be forborne ;' but adds :—

> And yet if there should excepte by ony thynge,
> It were but sugre, trust to my seyinge.

And subsequently Bacon, writing in the times of sugar and sack, allows, in 'New Atlantis,' to the inventor of sugars a statue in Salomon's House.

From Cyprus, Rhodes, Crete and Sicily, the sugar cane may be traced, in its progress westwards, to Spain, where it was cultivated in that fertile plain between the Sierra Nevada and the sea which the Moors rendered the paradise of the western world. To Madeira and the Canaries it was carried by the Spaniards and the Portuguese, and the latter were the first to introduce, if not the cane, the art of making sugar from the cane, into the New World.

The first English sugar ground was Barbadoes. We took possession of the island in the third decade of the seventeenth century, established sugar plantations there, and commenced to export sugar about the middle of the century. In Jamaica, only three small sugar plantations existed when the island was conquered for us by Cromwell's admirals Penn and Venables in 1656; but others were soon established by settlers from Barbadoes and England, and in this condition the island was ceded to us in 1670 by the treaty of Madrid.

Meanwhile sugar had been subjected, under the commonwealth, to an excise in addition to the duty on importation, in a list of taxable articles which mentions the several sorts—of Barbary, candy-white, candy-brown, white of Lisbon, and muscovadoes (brown), and refined sugar of Lisbon, and St. Thome and Pannelis.[1] But by lowering the price of our Barbadoes sugar we beat the Brazil sugar of Lisbon out of the market; and eventually, discontinuing to import sugar from Lisbon, derived almost the whole of our supply from our own plantations. This is what Childe terms 'gaining our trade in sugar' from Lisbon.

On the accession of James II. to the throne, when it was found necessary to provide some addition to the revenue, an additional tax was imposed upon sugar. This tax, which was granted for eight years only, was allowed to expire in 1693. Added to the customs, it operated to the disadvantage of our refiners as compared with their rivals, the Dutch 1685.

[1] Scobell, Acts and Ordinances, Part II., p. 469.

refiners, whom we 'put by law,' as Cary writes, 'on terms of working sugars 3*s.* per cent. cheaper than our own;' and, in consequence of our imprudence and the industry of the Dutch, we lost our trade in refined sugar to northern Spain, and, in short, were 'beat out of the trade.'[1]

As sugar cheapened in price, the home consumption in England continued to increase day by day. Before the war with France 'a tun of sugars, which cost a few years previously from 6*l.* to 8*l.* freight from the plantations, was commonly brought home for 4*l.* 10*s.*; in 'ships built more for stowage and made strong enough to carry between decks,' laden by means of 'cranes and blocks, by which more could be drawn up for one shilling than men's labour could do for five.' The 'refiner of sugars now went through in a month the operation his forefathers required four months to effect,' and within a period of twenty years, the price of refined sugar was reduced by half. In 1700 the consumption of sugar, for Great Britain, was about 10,000 tons. The punch-bowl and the tea and coffee cups now proved excellent collectors of a revenue from this source. An additional duty of 3*s.* 5*d.* the cwt., imposed in the war of the Spanish Succession, did not impede the progress of the consumption, and in 1710 it had increased to 14,000 tons.

After the exhaustion of the productive powers of Barbadoes, the Jamaica planters had a practical monopoly of the supply of sugar. This they endeavoured, by all the means in their power, to retain; while the

[1] Essay on Trade, A.D. 1695, p. 73.

mother country, in return for her protection of their interests, continued practically to limit their market to Great Britain. In this view when, in 1731, on representations made by the planters, we permitted sugar to be exported to all parts of the world,[1] we granted that liberty with such restrictions as to render it practically ineffectual; while, in the other view, in 1733, when the planters began to complain of their inability to compete with the foreign sugar colonies, we protected them by imposing in America what were termed the 'plantation duties'—on rum, molasses, and sugar imported from foreign into British plantations;[2] and increased the drawback for refined sugar to a BOUNTY—not only in the language of the customs, in which the term was used to signify an allowance on exportation in respect of a manufactured article in a different form from the imported duty-paid article from which it was made, but a bounty, *in the full sense of the term*, in favour of the export trade.

In 1734, the home consumption for Great Britain was estimated at 42,000 tons; and before Pelham came into power, as it was considered that sugar could now easily bear an additional tax, a project for an addition was started. But when Pelham adopted this and introduced into the House a proposal for an additional 2*s.* 6*d.* the cwt., estimated to produce 80,000*l.* a year, he was defeated by a stratagem of his vivacious and intractable colleague, Carteret, who

[1] As one of the enumerated commodities, sugar under the provisions of the Navigation Act could be exported only to Great Britain.

[2] These plantation duties were subsequently quoted as a precedent for imposing imperial taxes in America.

was pleased thus to disappoint him in his particular department of supply.

The consumption rose, in 1754, to 53,270 tons; and in 1759 another attempt was made, by Legge, to increase the duty, for the purposes of the Seven Years' War; but this failed in consequence of the opposition of alderman Beckford.

The consumption continued to increase, and was on an average from 1770–5 72,000 tons per annum. The demand for sugar was extending rapidly among the farmers and the agricultural class generally, whose increasing expenditure on this article of luxury, as Arthur Young considered it, is noted with reprobation in numerous passages in his 'Farmer's Tour' and 'Six Weeks' Tour.' In the same view Adam Smith, in his 'Wealth of Nations,' first published in 1776, ranks sugar with rum and tobacco: commodities, he says, which are nowhere necessaries of life, which have become objects of almost universal consumption, and which are, therefore, extremely proper subjects for taxation.

In the war of American Independence sugar was not specially taxed until 1781, when North, compelled to have recourse to a really productive tax, raised the duty,[1] to 11*s.* 4*d.* the cwt., to yield an additional 326,000*l.* Pitt added another 1*s.* in 1787; and the duty of 12*s.* 4*d.* fell upon an average consumption from 1787–90 of 81,000 tons.

1791. Pitt used this tax as one of the indirect taxes to be increased for the temporary purpose of meeting

[1] By 4*s.* 8*d.*

the expenses of the Nootka Sound armament, raising it to 15*s.* the cwt., to produce an additional 241,000*l.* This increase was subsequently, after the outbreak of the war with revolutionary France, made perpetual. On the eve of the war, the yield in Great Britain was 1,316,500*l.* from 83,800 tons retained for home consumption.[1]

In the war, the duty was raised, between 1793 and 1807, no less than seven times, exclusive of the occasion on which the addition for the Nootka Sound armament was made perpetual.[2] At 20*s.* the cwt., the tax yielded, in 1802, 2,210,000*l.*; and, at 30*s.* the cwt., in 1815, after deducting 1,552,000*l.* for drawbacks and bounties, 2,957,403*l.* 1793.

At the close of the war, Vansittart was only able to take off 3*s.* of the 9*s.* 6*d.* scheduled in the Customs Act as the temporary or war duty; and in 1827 the tax, at 1*l.* 7*s.*, produced 4,218,000*l.* from a consumption of 151,000 tons. Sugar had now altered in position in our food list. No longer the luxury it had been deemed to be by Arthur Young and Adam Smith, it was now an ordinary article of consumption; in which view, Huskisson, in the debate in 1829, on Grant's motion for a reduction of the duty, complained that the high price of sugar, in consequence of the duty, prevented the poor working man with a large family, to whom pence were a serious consideration, from using the commodity.

[1] Parnell, Financial Reform, Appendix II.

[2] Viz.: in 1797, by 2*s.* 6*d.*; in 1798, by 1*s.* 6*d.*; in 1799, by 1*s.*; in 1803, by 20 per cent. on the duty; in 1804, by 12½ per cent.; in 1805, by 2½ per cent.; and in 1806, by 15 per cent.

To lower the price of sugar, Goulburn, in 1830, took 3*s.* off the duty for colonial sugar. This measure Parnell considered to be 'a great error,' on the ground that the increasing consumption of sugar notwithstanding the high duty, proved that the reduction of this tax 'should not have preceded the reduction of other duties which did, beyond all doubt, diminish consumption, and consequently revenue.' The proper course to obtain more sugar would have been to remove the restrictions upon the freer use of it, viz. the protecting duties on East Indian and foreign sugars, and the prohibition of refining it in the colonies for importation into the United Kingdom. An equal duty on all sugar at the old rate of 1*l.* 7*s.* would have increased the consumption and the revenue derived from this source. 'The necessity of raising a revenue of 50,000,000*l.* makes sugar,' he writes, 'in every way a fit subject of even high taxation. It is a luxury in universal use; a small quantity of it goes a long way; the duty is very easily collected; it is an article that is not smuggled; and 1*l.* 7*s.* per cwt. (about 100 per cent.) is not a higher rate of duty per cent. than the duty on the greater part of the coffee which is abundantly consumed.'[1]

Poulett Thompson also advised a reduction in the practically prohibitive duties on foreign as opposed to colonial sugar. As to the necessity of deriving, in the existing circumstances, a considerable revenue from this article, he concurred in opinion with Parnell. So did Peel; and so did Baring. There was

[1] Financial Reform, p. 56.

no substantial difference of opinion upon the fiscal point. The question of the sugar duties which occupied so much attention from this date to the ministry of Peel was, in effect, the question of the protection of colonial sugar.

The protecting duties were 1*l.* 12*s.* for East Indian, as against 1*l.* 4*s.* for colonial, sugar; for foreign, 3*l.* 3*s.*, which amounted, practically, to a prohibition.

After 1834, our supply of sugar began to fall short of our requirements. While Jamaica had been cultivated by means of slave labour, we had received from thence enough sugar for our home consumption and a considerable business of refining for export trade; but after the emancipation of the slaves, the supply, though supplemented by an increasing import from the Mauritius and the East Indies, proved barely sufficient for a home consumption which continued rapidly to increase, and the result was that no sugar was left for the refining business for the foreign market, and that industry was almost annihilated.

In 1836, the duty on sugar from Bengal was reduced to 1*l.* 4*s.*[1] And Baring, though at first, in 1840, he increased the duties by 5 per cent., in 1841, proposed to obtain additional revenue by lowering the protective duties on this article and on timber. The eight days' debate famous in the history of the question of sugar followed. The proposals of Baring were connected with the proposal, of which lord John Russell had given notice, relating to the

[1] 6 & 7 Will. IV. c. 26.

duties on corn; and the opposition, on a division which substantially had reference to the question of protection, defeated the Melbourne ministry.

The yield was now over 5,000,000*l.*[1]

In 1844, when Peel brought the question of the sugar duties before the House, the duty on foreign sugar (not the produce of slave labour) was reduced to 34*s.*[2] and 5 per cent.; and in 1845 the duties were reduced to 14*s.* for colonial sugar, and 23*s.* 4*d.* for other free-labour sugar, viz. the sugars of China, Manilla, Java, where, though labour was compulsory, the labourers were not slaves, and that of any other foreign country declared admissible as not being the produce of slave labour. The sugars of Cuba, Brazil, and Louisiana, as slave-grown, continued subject to duties practically prohibitory until 1846, when, after another long sugar debate, this curiously drawn distinction between free and slave-grown sugar was abolished, and all foreign sugars were admitted at equal rates.[2]

The Act by which this was effected made provision for the gradual equalisation of the duties on colonial and foreign sugar, by a process which was to have been completed in July 1851, but subsequently was deferred until 1854.[3]

The establishment of free trade in sugar, and the introduction in various places of improved machinery for making sugar, soon brought into the market a variety of sugars differing in quality and value, and

[1] In 1841, 5,100,000*l.*; in 1842, 4,900,000*l.*
[2] 9 & 10 Vict. c. 63. [3] 11 & 12 Vict. c. 97.

it was no longer practicable to levy the duties on the old plan of one rate for unrefined and another rate for refined sugars. A varying scale was therefore introduced, framed on the principle of assessing sugars according to the stage of their refinement, and subsequently this classification of sugar for the purposes of the duties underwent alterations which, now that they are no longer of any practical importance, it may be unnecessary to give in detail.[1]

The tax was used by Cornewall Lewis, with the taxes on tea and coffee, to obtain additional revenue for the purposes of the war with Russia;[2] and having fulfilled this temporary object, yielded, at peace rates, in 1861,[3] (net receipt) 6,133,000*l.* an increase of more than a quarter of a million on the yield for 1860; and in 1863, no less than 6,250,000*l.* Henceforth its history proceeds step by step in the path of reduction down to the repeal in 1874. 1854.

The four revisions effected by Peel and Gladstone had completed the reform of our tariff; our manufactures had been freed from the trammels of the excise; it remained to reduce, as far as was safe, the taxes on the general articles of consumption, tea and sugar, and in that view the duty on tea had been reduced, in 1863. A reduction for sugar formed the principal feature in Gladstone's

[1] The classification as arranged in 1864 is stated in the table at the end of this chapter, and the alteration in the duties made in 1867 was in accordance with the results of experiments in sugar-refining which were made at Cologne under the direction of an international convention to which France, England, Holland, and Belgium were parties.

[2] 18 & 19 Vict. c. 21.

[3] Ended December 31. See Customs Reports, Nos. 6 & 8.

budget in 1864. The estimated loss to the revenue, after making allowance for increased consumption, was 1,300,000*l.*; but the nation was now in the full tide of prosperity, and the yield of the reduced duties was, in 1866, over 5,250,000*l.* and in the next year, 5,500,000*l.* Such was the success of the first step in reduction; the second was taken in 1870, when Lowe reduced the duties by a moiety. At half-rates the tax yielded in 1872, 3,179,000*l.*

Here undoubtedly, in the opinion of many careful and provident persons who bore in mind our fiscal system in the whole, and, regarding advance in prosperity by leaps and bounds as a temporary and not the normal condition of the progress of the nation, fixed their attention on the eventualities of the future, we should have stayed the process of reduction, which, if carried further, threatened the annihilation of the tax. This tax, with those on tea and coffee, held, in their opinion, a position of peculiar importance: to be kept, in time of peace, at low rates at which, so evenly do these taxes lie over the whole surface of the nation, the pressure was not felt by anyone, they were powerful engines available when the nation should be called upon for a general effort in time of war. To abolish these taxes would be to remove the mainstays of our system of taxation. But the government had lost much of their fiscal popularity in consequence of the unfortunate match tax; and with a surplus of 4,750,000*l.*, could it be expected that any government would fail to attempt to produce a popular budget? The precedent of

1870 was followed in 1873, and the duties were again reduced by a moiety. The estimated loss, allowing for an increase in consumption, was 1,430,000*l.* But the end of the tax was at hand. After the elections and a change of government, part of the large surplus left by his predecessor in office was devoted, by sir Stafford Northcote, to the repeal of this tax. The cost was about 2,000,000*l.*, for the repeal involved the abolition of the duties on the following articles in the tariff:—Cane-juice, molasses, almond paste, dried cherries, dried comfits, confectionery not otherwise enumerated, preserved ginger, marmalade, succades, all fruits and vegetables preserved in sugar not otherwise enumerated, and all manufactures of sugar. 1874.

The following table shows the rates of duty for 1864, 1867, 1870, and 1873:—

	1864		1867		1870		1873	
	s.	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*
Brown and white sugar-candy and refined sugar or sugar equal to refined and manufactures of refined sugar . .	12	0	12	0	6	0	3	0
Sugar not equal to refined:—								
1st class	11	8	11	3	5	8	2	10
2nd class	10	6	10	6	5	3	2	8
3rd class	9	4	9	7	4	9	2	5
4th class	8	2	8	0	4	0	2	0
Molasses	3	6	3	6	1	9	0	10[1]

Before giving a few particulars regarding the present position of sugar as an article of consumption in the United Kingdom, it may be interesting to note

[1] 27 & 28 Vict. c. 18; 30 & 31, c. 10; 33 & 34, c. 32; 36 & 37, c. 18.

a point relating to the duties formerly chargeable. These duties were classified duties chargeable according to the quality of the sugar, and there was, at one time, considerable difficulty as to the mode of assessment of the quality; the nicest discrimination was required in the assessment. Standard samples were, of course, provided at the different ports; but complaints were made that the assessment was not uniform. Varying lights almost unavoidably caused variety in opinion as to the precise quality of the article assessed, and indeed, in order to secure uniformity, all the assessments should have been made in the same room. This was done as far as possible, and the careful administration of the commissioners of customs and the ability of mr. Ogilvie, to whose superintendence the assessment was committed, reduced the difficulty to a minimum.[1] It stands, however, as part of the question to be raised, in the event of the necessity of again having recourse to a tax on sugar, whether a uniform duty may not be preferable to a system of classified duties.

1884. In conclusion, the total sugar production of the world has been put, by a competent authority, at about 6 millions of tons, or, to exclude India, China and other outlying countries, and limit the estimate to countries with the produce of which we are comparatively well acquainted, from 3,800,000 to 4,000,000 tons annually.[2]

This includes beetroot sugar, foreign cane sugar,

[1] First Report of the commissioners of customs.

[2] 'Progress of the Sugar Trade.' Report, R. Giffen, July 1884.

and British cane sugar; and the average production of the three sorts, from 1880–2, was as follows:— Beetroot, 1,646,000; foreign cane, 1,499,000; and British cane, 419,000 tons: forming a total of 3,564,000 tons.

The principal countries of production of beetroot sugar are Germany, Austria and France; and the principal countries of production of cane sugar, the following:—

	Tons.		Tons.
Cuba . .	538,000	British Guiana .	124,000
Java . .	295,000	Mauritius .	117,000
Manilla . .	153,000	Barbadoes .	46,000
Brazil . .	131,000	Jamaica . .	38,000

To which may be added 72,000 tons from British India.

The consumption in the United Kingdom, in millions of cwts., was as follows:—

	cwt.		cwt.
In 1871 .	13,000,000	In 1879 .	19,000,000
„ 1874 .	15,000,000	„ 1881 .	20,000,000
„ 1875 .	17,000,000	„ 1883 .	21,654,000

The consumption per head of the population was as follows:—

	lbs.		lbs.
In 1840 . .	15·20	In 1870 . .	47·23
„ 1850 . .	24·79	„ 1880 . .	63·68
„ 1860 . .	34·14	„ 1883 . .	71·74

Making allowance for exports, as is done in the above statement of the consumption in the United Kingdom in 1883, the consumption per head in that year was about 68 lbs. At the low prices of that year, the value of the article before entering into final con-

sumption, due allowance being made for the various processes of manufacture and distribution, was probably not less than 30*l.* per ton. This is how mr. Giffen arrives at his interesting estimate that 'the people of the United Kingdom spend 30,000,000*l.* and upwards of their income on sugar;' and 'this,' he adds, 'is probably about half the sum which is spent annually on bread, with wheat at 40*s.* per quarter or less.'

'I do not go too far when I state that two thirds of the poorer consumers of coffee drink that beverage without sugar,' said Huskisson, in the House, in May 1829. At present, abstainers from sugar are to be found principally among the richer classes, in those who think it too fattening, or who act under the mistaken notion that it produces acidity. In short, the supply is notoriously abundant and the price low beyond the expectation of the most sanguine in former times.

An enormous amount of sugar is now consumed annually in that jam trade to the importance of which Gladstone recently directed attention, the marmalade and the confectionery trades, which all owe their development entirely to the cheapness of sugar. It is also extensively used in making biscuits, cocoa, those aërated waters which we consume in increasing quantities year by year, and lastly, in the brewing of beer and the manufacture of beverages resembling beer in appearance.

Many of the makers of jam and confectionery use Dutch 'crushed,' as it is termed, or other foreign

refined sugar. Our own refineries, and the annual 'out-put,' in tons, are :—

	Tons.		Tons.
At Greenock .	237,000	At London .	260,000
„ Liverpool .	250,000	„ Bristol .	36,000

The bounty-fed sugar question, the burning question of the day with the trade, is not a question relating to revenue.

CHAPTER V.

PEPPER.

THE 'pepperer' formed an important member of the community in England during the Middle Ages, when a large proportion of the food consumed was salted meat, and pepper was in high request as a seasoner. The berry or fruit of a plant cultivated only within a limited area in India and the East Indian islands, it was first imported into this country, after the crusades, by means of the vessels of the great Italian cities, which then almost monopolised the trade of the Western world, and is mentioned in the 'Libel of English Policy,' in 1436, as one of the most important articles brought to England in the galleys of Genoa.

Already heavily taxed under the tariff, this article was charged in 1709, in the war of the Spanish Succession, with an additional 1*s.* 6*d.* the lb.; and with a view to secure the duties and prevent the tax from weighing too heavily upon the export trade, a warehousing system was introduced for pepper. On importation, it was to be placed in a warehouse, to be provided by the importer and approved by the customs. Only half the duty was to be paid down. Should the pepper be taken out for home consumption,

the remainder of the duty was to be paid. If exported, it paid no further duty.[1]

In 1722 the various duties payable on pepper were repealed by Walpole, and a new duty was imposed at the rate of 4*d.* the lb.[2] Subsequently to this, to such an extent was taxation carried in this country, in consequence of the expenses of war, that the duty on this article of general consumption reached, at the conclusion of the great war, 2*s.* 6*d.* the lb.

Our stomachs paid for this; for no article used in the food of the people of England was more direly adulterated than pepper.

The rate for pepper from British possessions was reduced by Robinson, in 1825, to 1*s.*, and by Spring Rice, in 1837, to 6*d.* At this rate, the duty produced 124,000*l.* in 1865; but in the next year it was repealed by Gladstone, who gave as one of the reasons for the abolition of the tax the expected repression of the system of adulteration, which was not yet extinct.[3]

The declared values of the pepper imported into the United Kingdom, exported, and retained for home consumption were in 1881:—464,000*l.*; 267,000*l.*; and 197,000*l.*

[1] 8 Anne, c. 7. [2] 8 Geo. I. c. 15, s. 15.

[3] To this day 'ground fruit stones, known in the trade as "Poivrette," are prepared in and imported from Italy expressly for the purpose of mixing with pepper, to give the article weight and colour.' Thirtieth Report, Inland Revenue. Laboratory Report.

CHAPTER VI.

IMPORTED FRUIT.

1. *Raisins.*

The dried grapes which the French term *raisins secs*, or *raisins pas·és*, we term simply raisins when used for eating uncooked, and plums when they form an ingredient in the famous English plum pudding. During the Middle Ages we derived a supply of this important article of food from Spain and Turkey, which still continue to send us the Valencia, Malaga, and Smyrna raisins so well known at the present day. The finest raisins are those dried on the vine by cutting the stalk of the branches half through when the grapes are nearly ripe, and leaving the grapes suspended till the watery part is evaporated, when they are dried and candied by the sun, and therefore are termed 'raisins of the sun.' And during the commonwealth, when plum puddings were regarded with aversion by the Puritans, who would—

> 'Quarrel with minc'd pies, and disparage
> Their best and dearest friend, plum porridge,'

and also were inimical to Spain, the importation of raisins of the sun from Spain was heavily taxed.

After the Restoration other principles prevailed, but raisins continued to be subjected to heavy taxa-

tion, duty upon duty, until, at the conclusion of the great war with France, our dessert dishes and plum puddings were subject to a duty of 20*s.* the cwt. on the inferior sorts, and 42*s.* on the finest sort of raisins. The yield in 1815 was 130,000*l.*

A reduction of these excessive duties, by Althorp, in 1834, to 15*s.* the cwt., considerably increased the consumption; but the tax, still at the rate of 100 per cent. on the value of most sorts of raisins, precluded the article from becoming, as otherwise it would have become, of very considerable importance as an article of food.[1] In this view, Gladstone, in 1853, reduced the duty, increased by Baring's 5 per cent. in 1840, to 15*s.* 9*d.* the cwt., to 10*s.* and in 1860 further reduced it to 7*s.*

In 1862, 278,740 cwt. of raisins were imported; and in 1867, 392,322 cwt., of which 290,163 came from Spain, and 93,949 from Turkey.

The declared values of the raisins imported into the United Kingdom, exported, and retained for home consumption were in 1881: 1,040,000*l.*; 171,000*l.*; 869,000*l.* The yield in this year was over 148,000*l.*; in 1885, it was 155,000*l.*

The duty continues to be 7*s.* the cwt.—the rate payable also for currants, figs, fig-cake, French plums, and other dried or preserved plums and prunes.

2. *Currants.*

The currant, the staple product of Zante, Cephalonia, and Ithaca, is also cultivated in the Morea, near

[1] McCulloch, Comm. Dict.

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Patras; and the dried fruit was first termed by writers in this country 'grape of Corinth,' next corinth, then curran, and lastly currant.

Persons who have tasted an English currant dumpling may be surprised at the low estimation in which the currant was held at Zante when originally a demand arose for currants: the inhabitants, unable to understand that they were required for consumption by human beings, attributed the demand to the supposed use of the currants for the manufacture of some kind of dye, or for fattening pigs. In this country the currant soon became a peculiar favourite with the poorer classes. It formed an important article in the Turkey trade, which developed with such rapidity in the reign of Elizabeth, about 1583. And when king James endeavoured to obtain additional revenue by means of an impost on currants, which he attempted to enforce by royal commission, the resistance of one of the Turkey merchants led, in 1608, to the Great Case of Impositions, in the Exchequer, by the attorney-general, against John Bates, who may be termed the Hampden of indirect taxation.

During the seven years from 1649–56 there were no currant dumplings in England, the importation of currants being under prohibition. But after the commonwealth, the currant trade soon revived, proving so advantageous to those engaged in it, that the Venetians encouraged the local fishery by reserving to the first ship that brought in their lading of fish the privilege of loading the first currants. Before 1702, 'the Zante trade had grown to a most unaccountable

importation, they raising their prices in that country, and we purchasing the currants with ready money.'[1]

The excessive taxation to which currants were subsequently subjected prevented the full development of the trade. In Pitt's tariff of 1787, the duty was 1*l.* 3*s.* 4*d.* the cwt. At 2*l.* 4*s.* 4*d.*, the rate at the end of the Great War, the yield was about 280,000*l.*

A reduction of the duty by a moiety by Althorp in 1834, increased the consumption; but the tax was still excessive, considering the price of currants in bond, which varied from 20*s.* to 35*s.* the cwt. A further reduction by Peel, in 1844, to 15*s.*, was followed by an increase, in the import, from 183,836 cwt., the average for the three years ending 1842, to 419,846 cwt. in 1850, and in the yield, from 212,000*l.* to 330,000*l.* A third reduction to 7*s.*, the present rate, by Gladstone in 1860, raised the import for 1867 to 1,000,366 cwt. The declared values of the currants imported into the United Kingdom, exported, and retained for home consumption were in 1881: 1,631,000*l.*; 248,000*l.*; and 1,383,000*l.* The yield in this year was over 327,000*l.*; in 1885 it was 341,000*l.*

3. *Oranges and Lemons.*

The orange, a native of China, was transplanted into Western countries by the Portuguese; and we now get excellent oranges from Portugal, Malta, and Italy, but the best from the Azores and Spain. The lemon, a native of Assyria and Persia, appeared in Europe, first in Greece, and subsequently in Italy.

[1] Brewster, Essays on Trade, 1702, pp. 43, 61.

The estimation in which these fruits were held in this country, in 1815, is shown by the yield of the duties, which nearly reached 45,000*l.* The lemon had long been essential for punch. Oranges were a very general fruit for dessert, and were also used for making orange wine.

On an average for the years 1850–1, the import was 359,142 boxes, and the yield 73,246*l.*

In 1853, Gladstone, on his first revision of the tariff, reduced the duty from 2*s.* 8*d.* per bushel to 8*d.*, and in 1860, on his second revision, totally repealed it.

In 1867 the import of oranges and lemons was 1,453,566 bushels, valued at 744,732*l.* The declared values of the oranges and lemons imported into the United Kingdom, exported, and retained for home consumption were in 1881 : 1,467,000*l.* ; 162,000*l.* ; and 1,305,000*l.*

4. *Figs, Plums and Prunes.*

The duty of 7*s.* on figs, fig-cake, plums and prunes produced in 1884, 46,000*l.*, and in 1885, 50,000*l.*

CHAPTER VII.

OLIVE OIL, AND VINEGAR.

1. *Olive Oil.*

Although this tax is placed here under the head of taxes on eatables, it should be borne in mind that a tax on oil has also an important operation as regards many of our manufactures for the purposes of which oil is used, more particularly the woollen manufacture and soap-making.

For a long time oil was subjected to excessive taxation in this country, and in 1815 we derived from the duty on ordinary olive oil alone nearly 28,000*l.*

The duty for olive oil, fixed in 1833 at 8*l.* 8*s.* the tun, with a charge of 10*l.* 10*s.* for oil imported in a Neapolitan vessel, was in the next year reduced to 4*l.* 4*s.*, except for Neapolitan oil, the duty on which the king in council had power to reduce to any sum not less than the duty on oil from other parts.[1]

The objections raised to a high duty on an article useful in several departments of industry led, eventually, to the reduction of the duty by Peel, on his first revision of the tariff, to 2*l.*, with a charge of 4*l.* for oil imported in a Neapolitan vessel. 'The differen-

[1] 3 & 4 Will. IV. c. 56; 4 & 5, c. 89.

tial principle on which these duties are imposed,' wrote McCulloch in 1843, 'is most objectionable. It imitates, and, in so far as copying can do, justifies the worst part of the commercial policy of the Neapolitan government, and prompts them to keep up high discriminating duties on articles imported into Naples and Sicily in British ships. So wretched an attempt at retaliation is quite unworthy of an enlightened nation, and deserves to be universally scouted. It is, in fact, injurious only to ourselves.'

The tax was repealed on the second revision of the tariff in 1845.

The import of olive oil in 1867 was close upon 20,000 tuns, of which 5,223 came from Spain, and 7,320 from Italy.[1]

2. *Vinegar.*

Vinegar, properly so called—that is, sour wine, *vin aigre*—is obtained by exposing weak wines to the atmosphere or other oxidising influences and a slow fermentation, and, as may be inferred from the name, we originally derived our supply of vinegar from France. We find it taxed under the head of foreign and imported goods, in the commonwealth excise, while there was no corresponding charge under 'native or inland goods.'

After the Restoration, an excise of 6*d.* the barrel was imposed upon native, as opposed to imported, vinegar or vinegar beer; but this duty, which did not interfere with the manufacture, was subsequently,

[1] McCulloch, Comm. Dict.

in 1699, repealed, and 8*d.* the barrel was imposed upon vinegar, vinegar beer, and liquors preparing for vinegar ;[1] stale beer, returns of beer or ale, cider and verjuice being the principal liquors 'proper to make into vinegar' in England at this date. The traders were now placed under excise supervision; and a monopoly was, in effect, secured to them by the high duties to which French vinegar was subjected, which amounted to a prohibition. The excise extended to Great Britain; but hardly any vinegar was made in Scotland. In 1793 the yield in England was 21,000*l.*; and in 1815, when the duty was 5*d.* and a fraction the gallon, it was in England, 48,649*l.*, and in Scotland, 812*l.*

In 1818 the duty, fixed at 4*d.*, was imposed upon all liquors brewed or made into vinegar or acetous acid for sale, and included all vinegar, alegar, verjuice, radical vinegar, acetous acid, acetic acid, and pyroligneous acid.[2] In 1826, it was reduced to 2*d.*[3]

In 1834 the yield in the United Kingdom was less than 24,000*l.* from 2,863,081 gallons, the number of makers being—of vinegar 48, and of pyroligneous acid 28; forming a total of 76. At this date, the consumption of vinegar for food had decreased, in consequence of the diminished consumption of pickles

[1] 10 & 11 Will. III. c. 21.

[2] 58 Geo. III. c. 65. Acetic or pyroligneous acid is obtained by the destructive distillation of hard dry woods, such as oak and beech, at a red heat; and this acid is extensively used in fortifying malt vinegar. But the greater portion of the pyroligneous acid prepared in this country is employed in the manufacture of the acetates, and particularly acetate of lead, for the use of dyers and calico-printers. Only a small portion is purified for household and other purposes.

[3] 6 Geo. IV. c. 3.

and an alteration in the fashion of curing salmon. On the other hand, the use of vinegar for purposes of health and cleanliness had largely increased, and also the employment of it in various manufactures, pyroligneous acid being used by calico-printers for discharging certain descriptions of colours. In these circumstances, the severe and complicated regulations to which the traders were subjected, the insignificant yield of the tax, and the comparative high cost of collection, seemed to be sufficient reasons for repealing the tax, though this was not desired by the manufacturers, because 'the regulations of the excise tended to restrict the manufacture to the great capitalists.'[1] In 1842 the yield was less than in 1834 by 7*l.*; and in 1844 the tax was repealed.

It is a remarkable fact in the history of the excise on vinegar that the consumption was not in any perceptible degree affected by the rise or fall in the duty.

The repeal of the excise was soon followed by a considerable reduction in the duty on imported vinegar. Standing, in the tariff of 1819, at 61*l.* 7*s.* 10*d.* the tun, it had been lowered, in Huskisson's tariff of 1825, to 18*l.* 18*s.* Peel in his tariff of 1845 reduced it to 4*l.* 4*s.*; and in 1853 it was reimposed, in Gladstone's tariff, at 3*d.* the gallon. Increased to 4½*d.* in 1854, it was in 1856 again reduced to 3*d.* This duty and a duty of 1*d.* the gallon on imported pickles preserved in vinegar were retained to 'countervail,' as it is termed, the excise duty on malt, and were repealed, with the malt duty, in 1880.

[1] Comm. Excise Inq., Ninth Report.

BOOK II.

TAXES ON DRINKS.

PART I.—ALCOHOLIC DRINKS.

CHAPTER I.
BEER.

CHAPTER II.
WINE.

CHAPTER III.
SWEETS, MADE WINES, MEAD AND METHEGLIN.

CHAPTER IV.
SPIRITS.

CHAPTER V.
CIDER AND PERRY.

PART II.—NON-ALCOHOLIC DRINKS.

CHAPTER VI.
TEA.

CHAPTER VII.
COFFEE AND CHICORY.

CHAPTER VIII.
COCOA AND CHOCOLATE.

TAXES ON DRINKS.

Revenue, 35,000,000*l.*

The magnitude of the revenue from drinks renders the history of these taxes of special importance. The yield in 1885 was, in round numbers, 30 millions from alcoholic, and 5 millions from non-alcoholic drinks, as follows :—

Alcoholic.	£	Non-alcoholic.	£
Beer . .	8,500,000	Tea . .	4,795,000
Wine . .	1,230,000	Coffee . .	275,000 [1]
Spirits . .	18,300,000	Cocoa . .	68,000
Licenses .	1,860,000		

This is not, however, the sole claim to attention the subject presents. The history of these taxes is connected with that of the habits, the morals and the health of the people; with smuggling and all the evil consequences to a nation that ensue from the lawlessness, the idleness, the meanness and the ferocity which it engendered; with adulteration of so dire a kind as seriously to affect the health of the subjects; with our foreign and our domestic policy, as when taxes in the list have, on occasion, proved the cause of serious disputes with foreign powers, have altered the course of trade, or have given rise to serious riots at home—in short, with very much that is interesting from other points of view than a mere fiscal point.

[1] This includes 70,000*l.* from chicory.

The alcoholic drinks, as the most ancient, as well as the most important, contributories to the revenue, have the first claim on our attention; and they will be presented for review in the following order:—beer, wine, made wines or British wines, mead and metheglin, spirits, cider and perry. The hot drinks, as they are termed, were a later product of civilisation, and they will be taken in the order of:—tea, coffee, and cocoa (which includes chocolate).

The method of treating the more important subjects will be to give, in the first place, an outline of the history of the beverage; next, to investigate the taxes that have been imposed upon the beverage or the materials from which it is derived; and, lastly, to deal with the license duties to which the sellers of the beverage have been subjected.

PART I.—ALCOHOLIC DRINKS.

CHAPTER I.

BEER.

INTRODUCTORY PART.

Ale. Beer. Pale Ale and Porter.

Ale the most ancient corn-drink. The ale of the middle ages. The ale-conner and ale-taster. The 'ales' of the middle ages. Newness of the ale. The ale-knights of Tudor times. Beer. Original signification of the term. The cultivation of hops introduced into England. 'Hops and heresy.' Ale goes out of fashion. Beer for ships' stores, and for exportation. The contest between ale and sack. Drinking under the commonwealth. Introduction of the use of hot drinks, tea and coffee. Defoe's 'Journey through England.' Marshal Tallard and Nottingham ale. The mug-houses of George I. Increase of private brewing. The introduction of pale ale; half-and-half; and entire butt or porter. Hogarth's 'Beer Street.' The prevalence of brewing at home. 'The beer-drinking Briton,' 1759. Gillray's caricatures. 'Beer and Britannia!' The village alehouse of Goldsmith and of Cowper. The Wellington Beer Bill. The new Tom and Jerry shops. The Wine and Beerhouse Act of 1869. Ingredients used for beer.

Ale is the most ancient of these beverages.

A beverage derived from corn is usual to the inhabitants of corn-growing countries ill suited to the cultivation of the vine. In ancient Egypt they had their corn wine, κρίθινος οἶνος, which the Greeks considered suited only to mortals of a duller race

than themselves, wine drinkers—*οὐ πίνοντες ἐκ κριθῶν μέθυ*, not given to drinking sweet wort of corn. The Romans termed it corn water, fruge madidâ, and, living in a vine-clad country, showed no greater inclination for this drink than did the Greeks.

A beverage of this sort was common to all the northern Teutonic nations, including the Anglo-Saxons. The name given to corn drink in England, in the laws of Ine, and in a list of beverages for a royal banquet in the reign of Edward the Confessor, is ALE. And this ale was, before the Norman Conquest, established in position as our principal national drink.

This position was not lost after the Conquest. At first, indeed, there was a considerable increase in the consumption of wine, which the dominant class continued to drink in England as they had done on the continent. But by degrees, as the new comers became acclimatised, and ale began to be improved by more care in the brewing and by the admixture of sugar and spices, all classes became more or less lovers of ale.

1374 The increase in the price of wine consequent on the severance of our connection with Aquitaine may have had some influence in increasing the consumption of ale. But the main cause of that supreme position which ale subsequently attained was the superiority in strength exhibited by Englishmen, as compared with the French, during the Hundred Years' War. On the hill-side at Crécy, between the vineyard walls at Poitiers, and in every encounter where hand-to-hand fighting occurred, the English bowmen and men-at-arms established a reputation for incontestable supe

riority in strength over the French soldiers. And when the survivors, after an experience of the effects of the light sour wine and fruits of France, which killed numbers of their comrades by dysentery, returned to the thick, nutritious liquor of their native country, it was with a rooted conviction that their superiority in strength to the French soldiers was due to difference of living, but more particularly to drinking the national ale, in lieu of the small sour swish-swash of the poorer vintages of France.

This ale of the middle ages was brewed for the household in the great feudal establishments of the nobles and prelates, the monastic establishments, and those of the franklins and other possessors of land. The ale brewed for sale was the subject of careful regulations. In the metropolis, ale-conners were appointed for the purpose of tasting all the ale made—pur taster la cervoise, in order to look to the goodness thereof.[1] In the country, at every court leet, ale-tasters were appointed, with the pinder or pounder, haywarden and other local officers, and were sworn to see to the assize and goodness of all ale within the lordship.

But no circumstance marks more clearly the popular estimation of ale in the middle ages than the names given to the various rural festivities:—their whitsun ales, midsummer ales, michaelmas ales, church ales, clerk ales, leet ales, lamb ales, scot ales, bride ales, &c.; in which festivities this drink held a position similar to that allowed it, by Danish and

[1] As to the making and sale of ale, see Liber Albus, book iii. part 3.

Saxon mythologists, in their Halls of Odin, where heroes were to drink it for ever.

Originally, ale was brewed from various sorts of corn, and usually from two or more sorts mixed. Sometimes it was made from wheat, sometimes from barley, sometimes from oats, but more usually from a mixture of corn.[1] Honey was occasionally mixed with ale, as it was with wine. The sheriff of Hampshire was allowed, 31 Henry II., in account, for wheat, barley and honey, to make ale with, for the duke of Saxony's use.[2] And after the crusades, cinnamon, spices and sugar were frequently used as additions to the beverage. Eventually experience proved barley to be the best material for brewing, and ale was thenceforth made, as a rule, from barley malt.

The ale brewed for the ordinary use of the household was consumed at once. So also was that brewed for sale. Every ale brewer or breweress was required to put out the ale stake, or pole, as the sign of a brewing. The ale-taster came and tasted the ale when made, and if he passed it as 'good and abill for mann'ys body,'[3] it was ready for customers for consumption on or off the premises.

To this newness of their ale may be attributed the non-existence, in historical records of these ale-drinking times, of any chronicles of drunkenness

[1] For a brewing from malt of wheat and oats, see Bishop Swinfield's *Household Roll*, March 24 and April 9, p. xliv. For one from malt of wheat, oats, and barley, see December 22. It may be noted that, as late as 1776, Boswell mentions (*Life of Johnson*) the *oat ale* at Lichfield.

[2] Madox, Hist. Exch. p. 252. [3] See Percy Soc., xxiii. 18.

calling for the interference of the magistrate, such as, from modern experience, we might expect to find in them. The ale, little better than sweet wort, might be consumed in potations pottle deep without causing anything more serious than lethargy from repletion. Moreover, although the price of ale, as fixed under the provisions of the statute of the assize of bread and ale, assiza panis et cerevisiae, was extremely moderate, money was extremely scarce, and any extra groat the artisan might have to spare would be reserved for subscription to one of the favourite ale festivities in the churchyard or on the village green

As regards the metropolis, the pages of the Liber Albus, which contain records of the municipal regulations on almost every conceivable subject, are blank as regards regulations against drunkenness. Stow, from his position and habits an excellent authority on the subject, in his 'Chronicle,' only notices the statement of Fitz-Stephen that immoderate potations formed a feature of London life in former times, in order to add that it was wholly inapplicable to the London of his time. And we have it on record that the Londoners of Tudor times were not lovers of strong beer: 'It pleased London best to drink new small beer, about fourteen days old.'[1]

In the country generally, the pictures of life in the middle ages afforded by the 'Canterbury Tales' convey, no doubt, the impression that opportunities favourable to guzzling were not willingly lost. Habitual drunkards existed then as at all times in our

[1] Petition of the London brewers to Queen Elizabeth.

history, drunkards not to be reclaimed even by means of the parish stocks or the application of the more rarely used penalty of wearing the drunkard's cloak;[1] and the tradition is continued in Harrison's picture of the ale-knights of Tudor times, who 'drink till they defile themselves, and either fall under the board, or else, not daring to stir from their stools, sit still, pinking with their narrow eyes, as half-sleeping, till the fume of their adversary be digested, that they may go at it afresh.'[2] But taking a wide view of our historical records, no picture of riotous drunkenness is presented, nor is there any reason to think that in those times any great injury to health resulted from drinking.

Cerevisia was the statutory term for ale. The two terms occur in juxtaposition in an Act of the reign of Henry VI., which mentions persons who commonly brew to sell 'cerevisiam aut aleam'—cerevisia, otherwise ale.

Ale was made without hops.

Beer, though a term of ancient origin, was not applied to the ordinary malt liquor brewed in England, before the introduction of the hop plant. Where used before that, it designates a product of the Flanders brewery, or liquor brewed to resemble Flanders beer. Thus in the 'Libel of English Policy,' A.D. 1436, where, in several places, bere is mentioned, it is always Flanders bere. In the Foedera, there is

[1] A barrel, with one end open and a hole in the other, put over the drunkard's shoulders.

[2] Description of England, p. 286.

a record, in 1492, of a license granted by Henry VII. to export fifty tuns serviciae vocatae beere—of ale called beere—to foreign parts, and of a grant of letters of safe conduct to a bere brewer of Greenwiche, named Peter Vanek, proving his country of origin. The beer mentioned in the 'Antiq. Canterb.,' in 1504, in connection with London ale and Canterbury ale, was probably brewed with imported hops; as was the beer mentioned in the 'Northumberland House Book,' in 1512. But soon after this date, the hop plant was introduced into this country from Artois, in the beer-brewing Netherlands. 'Hops, reformation, carp and beer, came into England in one year,'[1] says the old saw; and for this reason political songs, such as the 'Ballads of the Rump' and those of Beaumont and Brown in the seventeenth century, couple together hops and heresy, and term ale the good 'catholic' drink.

Not rapidly, and not without encountering considerable opposition, did the hop plant establish a hold on English soil during the reign of a king justly considered to be the embodiment of that English strength which was regarded as derived from nourish-

[1] A.D. 1525. At this date hops were used for beer in Spain as well as in the Netherlands. Sir R. Wingfield, one of the four 'sad and ancient knights' who were made gentlemen of the king's bedchamber, when the household of Henry VIII. was reformed in 1520, being sick of a great flux, in Spain, went to a great feast of the bishop of Arola, 'where he did eat millons and drank wyn without water unto them, and afterwards drank bere, made there by force bytter of the hoppe, for to be preservyd the better against the intollerable hetis of this countrye.' Four days after this he 'departyd oute of this transitory lyf' at Toledo in 1525.—Letter from bishop Tunstall to Henry VIII. Ellis, Orig. Lett., series iii. vol. ii. p. 21.

ment by ale. To spoil good drink with this new continental bitter, and endanger the national strength and courage, was deemed a crime verging upon treason. Nevertheless, when the period of distrust with which such novelties have ever been regarded in England had passed, hops were recognised as forming a useful ingredient in brewing, far different from the unwholesome article they were originally supposed to be. And though ale continued to hold the supreme place as the national drink down to the times of Elizabeth, beer then advanced in position so as to equal if not surpass ale.

Beer had three distinct advantages over ale as a beverage: it was clearer, more brisk, and kept longer. Its clearness rendered it a more suitable beverage for drinking out of the Venice glasses which now for the first time came into use, while from its superior briskness, it was more fitting for a morning meal. No description of the life of queen Elizabeth is complete that does not mention the breakfast of beef steaks and beer by which she maintained that splendid health, valitudo maxime prospera, which Bacon mentions as one of her charms. The queen of Scots, equally robust in constitution with the queen of England, was also a drinker of beer, notwithstanding her French education. In short, beer was the usual drink for ladies at breakfast, and they drank it out of the glasses from Murano which came into fashion in lieu of silver goblets. Gradually, ale brewed without hops came to be regarded by many as 'fulsome and of no continuance.' It would not

keep, and it was thick in comparison with beer, and 'though some time our onelie, was now taken, with many, for old sick men's, drink.' But the preservative effect of hops is the point on which Tusser more particularly insists in his 'Five Hundred Points of Husbandry,' A.D. 1562 :—

> The hop for his profit I thus do exalt,
> It strengtheneth drink, and it flavoureth malt ;
> And being well brewed, long kept it will last,
> And drawing abide, if you draw not too fast.

It was convenient to have at home a drink that, long kept, would last and drawing abide ; but a particular demand for liquor that would keep arose for the long sea voyages undertaken by the adventurers in search of new lands and the El Dorados of the NEW or 'OTHER'[1] WORLD, which now began to open out under the influence of the mariner's compass. In the list of *ship's stores* of these adventurers, beer was perhaps as important an item as was, in the stores of the earlier explorers of the Nile, the newly-invented biscuit or twice-baked bread, which enabled them to prolong their voyages of discovery.[2]

The English brewery soon attained an excellence that gave rise to a demand abroad for English beer, and a considerable *export trade* commenced. 'About the year 1580 and odd, much beer was transported,' writes Harrison. An Act of Philip and Mary in prohibition of the exportation of beer still, indeed,

[1] See 'The City Madam,' act ii. scene 1.

[2] See Joinville, Hist. de St. Louis, xl. Du Nil. par. 190, De Wailly, p. 104.

remained on the statute book.[1] But special licenses for exportation could always be obtained from the lord treasurer. It was a mere question of money. The practice of granting them was recognised by the legislature, subject to a proviso that when beer was exported, the barrels, 'the empties' as they would now be termed, should be returned to England, or 'so much other good and sweet cask in quantity;' a provision necessary for the preservation of our timber, of the increasing scarcity of which complaints were frequent at the time. Occasionally the general prohibition was enforced by proclamation; but only when exportation seemed to have the effect of raising the price of corn.

Before the close of the century, a contest for superiority, a duellum between ale and sack, occurred, in which ale was worsted at some points. It went out of fashion with the gallants of the day and their imitators. 'The old time,' says a character in an old play, 'was a good time. Ale was an ancient drink and accounted by our ancestors authentical. Gascoign wine was a liquor for a lord; sack a medicine for the sick.' A friend responds:—'Ah, but now you see to what a looseness this age is grown. Our boys carouse sack like double beer.'[2] And again: 'Ale has become out of request. 'Tis hog's porridge, broth for beggars, a caudle for constables, watchman's mouth-glue, the better it is the more like bird-lime it is, and never makes one staid but in the stocks.' In short, sack now

[1] It was not repealed till 1605.

[2] Lyly, 'Mother Bombie,' about A.D. 1594, act ii. scene 5.

became the favourite strong drink of the upper classes and all who could afford it. The increased importation of sherries and other wines for sack, which followed after the opening of the ports on the conclusion of the peace with Spain, in 1604, settled that question.

During the commonwealth, more drunkards appeared in the parish stocks than at any previous period of our history; but this may have been due mainly to an increased activity in the administration of the law, in enforcement of the views of 'that tribe whose practicals decree small beer the deadliest heresy,' for the tax now imposed upon the national drink must, it is only reasonable to imagine, have had the effect of decreasing the consumption.

The introduction into England of the use of the hot drinks, tea and coffee, had not, for a considerable time, any appreciable effect upon the general consumption of ale and beer. Tea superseded beer as the drink for the morning meal with ladies and persons of fashion, and the little cups of porcelain and chinaware teapots displaced the little glasses for beer as ornaments of the ladies' chamber. But the high price of tea at this date rendered the 'new China drink'[1] a costly luxury even with the richer classes. Coffee, indeed, appears to have been adopted as a morning drink, in substitution for beer, by many apprentices and persons of that class; but the principal coffee-drinkers were the loungers who frequented the coffee-houses, established, in the metropolis and other large towns, as places of resort for the purposes of conversation and hearing the news,

[1] Pepys' Diary, see post, p. 214.

who did not form an extensive class. Moreover many of the coffee-houses were but alehouses in disguise, where beer was the liquor consumed, though they were termed coffee-houses in deference to the fashion of the day.

Beer and ale, therefore, maintained their position as the national drink. For one tea-garden noted by Defoe in his 'Journey through England,' 1714, he notes a dozen places famed for beer and ale. At Dorchester, the malt liquor is incomparably good. At Shrewsbury, there are indeed 'the most coffee-houses round the Town house that ever I saw in any town; but when you come into them they are but alehouses, only they think that the name of coffee-house gives a better air.' At Lichfield, the ale is 'incomparable, as it is all over this county of Stafford. Burton is the most famous town for it, and also Stafford and Newcastle in this shire.' And he adds that the best character you can give to ale, in London, is calling it Burton ale, and that they brew, in London, some that goes by that denomination. He notes the strong ale of Derby, as famous since the time of king Henry III., and the Nottingham ale of the Bagworth Ballad, August 1708, which had nourished and improved our captive of Blenheim, Marshal Tallard—

> If he'll take t'other bout, we'll let Tallard out,
> And much he's improved, let me tell ye;
> With Nottingham ale at every meal,
> And good pudding and beef in his belly.

The fame of the Mug-houses at the commencement of the reign of George I. attests the continued ascendancy of the national drink in the metropolis.

At these houses no liquor other than the national drink was consumed, in mugs; and while the semi-political clubs that met at the different mug-houses prepared to join their forces for the suppression of the Tory mob, and practised the chorus of Lilliburlero and got ready the warming-pan, the Jacks, on their side, organised their plans at one or another of the multitude of ale-houses specified in the 'Vade Mecum of Maltworms,' the alehouse directory then recently published.

Meanwhile, the excessive additional taxes imposed, for the purposes of the war with France, upon beer brewed for sale by the public brewer, had the effect of extensively increasing the practice of brewing at home for private use; and, as a rule, the result of a private brewing showed a brighter and clearer beer than that produced by the common brewer. The London brewers now endeavoured to produce a clear, bright beer, with a view to obtain the custom of the nobility and gentry when in London at a distance from home supplies. Their endeavours were successful; for, by using paler malt and increasing the proportion of hops in their beer, which they did chiefly in consequence of malt being more heavily taxed than hops, they produced the PALE ALE or bitter beer which has since become famous throughout the world, a liquor equal in colour to the wine of Spain, to which certainly no one could apply the old 'Dunciad' lines on Wellstead's inspirer, beer :—

> Though stale, not ripe; though thin, yet never clear;
> So sweetly mawkish, and so smoothly dull;
> Heady, not strong; o'erflowing, yet not full.

The brewers next began to brew beer to keep, like that brewed by private persons, and necessarily, the beer-dealer came into existence, as an intermediary between the brewer and the retailer. Various sorts of beer were brewed, and customers who could not afford to drink all old beer now called for a mixture of liquors, using '*half-and-half*,' or some other proportion of the various sorts of beer sold; until the invention of the brewers triumphed in the production of a liquor which, at a reasonable price, gave the same body and taste as the half-and-half, while in consequence of the use of dark-coloured malt, it looked even stronger than strong beer. This newly invented liquor, obtained from a single butt, and therefore termed *entire*, which reached the consumer's lip at 3*d.* the quart, soon became the favourite drink of the lower classes, but more especially of the London porters, from whom, according to authorities which may be said to range nearly up to the day of nomination, it derived the well-known name of PORTER.[1]

These three, beer, ale and porter, easily held their own, in the estimation of the people generally, against gin, parliament brandy, and the other forms of cheap spirits in use during the first half of the eighteenth century. It was urged, indeed, in the course of the debates on the Bill against Spirituous Liquors in 1739, that spirits and strong beer were, to a certain extent, rivals. But this assertion was only advanced in argu-

[1] 'Stout' was the short term for strong beer:

'And should his muse
Kindly when his credit's out,
Surprise him with a pint of stout.'—SWIFT.

ment. The two classes of drinkers were distinct and different. The votaries of Madame Geneva were not perverts from the shrines of Bacchus or John Barleycorn. It is clear from the historical pictures of Hogarth, that the inhabitants of Gin Lane were not a colony from Beer Street.

When tea cheapened in price and became more abundant, that drink superseded beer at the morning meal among persons of the middle class, while the institution of 'tea' as an evening meal involved the abolition of the evening supper with its mug of beer. Meanwhile, the returns of the yield of the tax on beer, in lieu of increasing in proportion with the increase in the population of the country, remained almost at a standstill. In our time, influenced by a consideration of the extent to which tea-drinking prevails, we might, not unnaturally, connect these facts, and attribute this stationary state of the revenue from beer during the eighteenth century to a flagging consumption due to the advance in the consumption of tea. But, historically, it was due, in the main, to the prevalence of private brewing. The large landowners, the country squires and parsons, the Oxford colleges, the public schools—in short, all who had large establishments, or any connection with the country, as opposed to town, brewed their own beer. Hall and Court, Hoo and House, Place and Park, in short every country house, vied with its neighbours in the production of potent ale. The beer cellar was a show place, and in many a country house barrels had been named after celebrated beauties of the day, and guests made free of a

cellar 'where every noble butt doth claim, the honour of a titled name,' before Rowlandson pictured Dr. Syntax in 'his lordship's cellar,' made free thereof with—

> 'A sample of their strongest beer,
> Drawn from "Her Grace of Devonshire."'

The country squires brewed at home that strong ale which, after dinner, stood on the table in decanters marked with the oat, and was drunk in lieu of wine. College vied with college in producing their proof, audit, and other variously named strong ales. And when it is borne in mind that, in addition to the brewing of strong beer, a smaller beer was brewed for ordinary consumption by the household, and the beer that formed part of the wage or hire of the agricultural labourers at ordinary times as well as at harvest-time, and that not a drop of all this beer paid duty, we may draw the following conclusions: 1. That brewing at home was the principal reason for the absence of the increase that might have been expected in the yield of the beer duty; and 2, that if the private be added to the public consumption, there is no reason to think that beer-drinking did not increase during the eighteenth century with the increase of the population.

It is curious to note, upon occasions when an invasion from France was expected or talked of, the revival of the old feeling of the times of the Hundred Years' War, in caricatures and those ballads of the people from which it has been said the history of a nation can be written.

The song of 'The Beer Drinking Briton,' 1759, one

of the most popular ballads of that day, might have been written by an Englishman lately returned to his ale from the scenes of dysentery at Harfleur or Agincourt:—

Ye true honest Britons that love your own land,
Whose sires were so brave, so victorious and free,
Who always beat France when they took her in hand,
Come, join, honest Britons, in chorus with me.
Let us sing our own treasures, old England good cheer—
The profits and pleasure of stout British beer.
Your wine-tippling, dram-sipping fellows retreat,
But your beer-drinking Britons can never be beat.
The French with their vineyards are meagre and pale,
They drink of the squeezings of half-ripened fruit;
But we, who have hop-grounds to mellow our ale,
Are rosy and plump and have freedom to boot.
Should the French dare invade us, thus armed with our poles,
We'll bang their bare ribs, make their lanthorn jaws ring;
For your beef-eating, beer-drinking Britons are souls
Who will shed their best blood for their Country and King.

The same spirit animated the popular songs, and guided the pencil of the caricaturist, in the times of the Great War. The foaming tankard and well-nourished Briton, as opposed to the frog-eating Frenchman, form as marked features of the caricatures of Gillray as of those of Hogarth. The national drink is a main ingredient in our power. 'What two ideas,' wrote Sydney Smith, in 1823, 'are more inseparable than Beer and Britannia!'

A few years after this, 'additional facilities were afforded,' by the legislature, 'for the sale of beer.' Hitherto the publican had enjoyed a monopoly of the sale for consumption on the premises. The village ale-house, as perhaps the only place in the parish where the rustic could find light, warmth and company, was

generally well filled. Gay gives us a picture of the place and the tippler—

> 'Where the long table floats with clammy beer,
> Boldly he drinks and, like his glorious sires,
> In copious draughts of potent ale expires.'

No doubt, on certain occasions, 'old October reddened every nose;' but, as a rule, the liquor was new and far from 'potent.' Take good-natured Goldsmith's well-known picture:—The ale is new, the 'news,' old, but both are welcomed as they come round; and if the tea-cups are broken and only 'wisely, kept for show,' the nut-brown draughts 'inspire' the drinkers. It is a place of recreation, rather than the scene of continual drunkenness. No doubt many an alehouse was badly conducted; and licenses may have, in many parts of the country, been granted too freely and sometimes with a careless hand. But, on the whole, Goldsmith's may have been a more accurate description of the village alehouse than that of Gay or that of the valetudinarian Cowper, where in the 'Task' he enumerates the population: boor, lackey, groom, and craftsman, smith, cobbler, joiner, tailor and baker, places them all in the alehouse, and describes them as 'All loud alike, all learned, and all drunk.'

But, when the Wellington administration, in an endeavour, as it has been put, to 'balance matters with a beer bill,' repealed the beer duty, established free trade in beer, and, in order to afford new facilities for the sale of beer, allowed beer-houses to be opened with only an excise license, the lower orders at once 'turned into the small beer or Tom and Jerry shops'

all over the kingdom;[1] and these houses became and continued to be the haunt of poachers and the places of meeting for every sort of village miscreant until 1869, when they were abolished by the Wine and Beerhouse Act, and the regulation of the sale of beer was again placed in the hands of the justices.

Ingredients in Beer.

Formerly, the beverages sold as 'beer' and 'ale' were brewed from malt and hops, which were the only ingredients allowed in brewing for sale. The common brewer was specially prohibited from using certain articles, which were, in 1688, molasses, coarse sugar, honey, or any composition or extract from sugar;[2] and in 1701, sugar, honey, foreign grains, guinea pepper, and a late invented liquor or syrup made from malt and water up to the consistency of, and resembling molasses, termed essentia bine, coccu-lus Indiae, and all other unwholesome materials.[3] In 1710, when a duty was imposed upon hops, 'in regard it had been found by experience that hops used in the making of malt drinks were more wholesome for those that drink the same and of greater advantage to the drink itself than any other bitter ingredient that could be used instead thereof,' the use of broom, wormwood, or any other bitter ingredient instead of hops was prohibited;[4] and eventually, by

[1] April 9, 1831; Hone, Year Book, p. 543.

[2] 1 Will. & Mar. st. 1, c. 24, s. 17.

[3] 13 Will. III. c. 5, s. 34, and 12 Anne, st. 1, c. 2, s. 32.

[4] 9 Anne, c. 12, s. 24. An infusion of broom or wormwood was allowed after the beer or ale was brewed, in order to make broom or wormwood ale or broom or wormwood beer.

the revenue laws, the use of molasses, honey, liquorice, vitriol, quassia, cocculus Indiae, grains of paradise, guinea pepper, or opium, or any article or preparation whatsoever for or as a substitute for malt or hops.[1]

In 1847, this policy was reversed, and the use
1862. of sugar was allowed in brewing.[2] Next, when the duty on hops was repealed, the revenue penalties for using any substitute for hops were abolished;[3]
1880. and lastly, on the repeal of the duty on malt, all restrictions as to the use of materials by brewers were removed.[4]

[1] 56 Geo. III. c. 58.
[2] 10 & 11 Vict. c. 5.
[3] 25 & 26 Vict. c. 22, s. 20.
[4] 43 & 44 Vict. c. 20. Sched. II. repealing 56 Geo. III. c. 58, ss. 2 & 3, so far as they relate to brewers.

Section I.

Taxes on the Brewery, Malt and Hops.

When Michiel, the ambassador of the Venetian Republic to the court of queen Mary, reported on the condition of England in 1557, he noticed as a singular and wonderful circumstance, the absence of all taxes on the necessaries of life: 'They have no taxes on salt, wine, beer, flour, meat, cloth, and other necessaries of life, as imposed in all parts of Italy especially, and in Flanders;'[1] and about thirty years after this, in 1586, when a suggestion for, in effect, a tax on ale and beer in the metropolis was made to queen Elizabeth,[2] the Queen was advised that, in addition to the doubt 'whether she could of her prerogative command a fee per barrel to be paid on beer, it was certain that, should she command never so little a fee, the people would say straight that their drink was "excised," as it was in Flanders, and would be more excised hereafter, and so the people and the brewers would both repine at it.'

But after the outbreak of the civil war, when

[1] 'Description of England.' Ellis, Original Letters, 2nd series, vol. ii.

[2] In the form of a petition praying for the appointment of a surveyor of brewers, who was to have full powers of survey and regulation; was to receive from the brewers 1*d.* per barrel on the ale and beer brewed: and was to pay to the queen 100*l.* on his appointment to the post, and subsequently a rent of 200*l.* per annum.—Stow, v. 203.

taxation commenced in earnest, taxes on articles of consumption, in imitation of those in force in the Dutch Republic and other continental nations, were freely introduced into our fiscal system; and beer was one of the earliest contributories to the revenue thus entered on the rolls of our exchequer.

It was taxed at so much the barrel, according to the price:—If over 6*s.* the barrel, 2*s.* 6*d.*; if 6*s.* or less, 6*d.* The tax was paid by the common brewer, on a monthly account of beer brewed; while private brewing—in other words, the consumption of home-brewed beer—was taxed by means of a composition to be paid by the head of the family, the 'householder,' as he was termed, based on a calculation of the estimated consumption of the family—in the words of the Ordinance, 'the sum considered reasonable for such householder to pay, by way of a certain weekly rate, for the consumption of his whole family.[1] 5*s.* the barrel on beer imported, protected the brewer from competition from abroad.

In addition to this tax on beer directly, the national drink was in effect further charged, by means of a duty on hops, then in general use in brewing, at the rate of 2*s.* the cwt. for home-grown hops, to be paid by the planter; the charge for imported hops being 10*s.* the cwt.

Subsequently, the system of composition for the consumption of home-brewed beer was abolished, on

[1] Ord. Aug. 4, 1649. Scobell, ii. 83. These provisions, contained in art. 35 of the Ord., were repealed by Ord., Mar. 28, 1650, which prescribed a new way of collecting the duty. See also Ord., Dec. 17. 1651, on the same subject.

the ground of expediency, and thenceforth the tax touched only liquor brewed for sale.

After the Restoration, the commonwealth excise was continued to the king in the form of two separate sets of duties, one granted as a *temporary* excise, and the other as an *hereditary* excise, each set of duties being :—1*s.* 3*d.* for STRONG BEER and 3*d.* for SMALL BEER ; strong, being in price above 6*s.* the barrel ; small, 6*s.* the barrel or less.[1] Hops were no longer taxed.

From 1674 to the Revolution the yield was 'in a steady and constant way of improving.'[2] After the Revolution, the temporary excise was continued to king William and queen Mary for their lives, as it had been to James II. for life ; and in 1689 the gross produce of the temporary and hereditary excises was nearly 700,000*l.*

At this date, the brewer sold his brown ale for 16*s.* the barrel, and small beer, made from the same grains, at 6*s.* The victualler sold his ale at 2*d.* the quart.

Additional duties on the brewery imposed in the war with France,[3] produced about 420,000*l.* a year, but had the effect of overtaxing the national beverage. The number of victuallers diminished in every county. Many private families in London were induced to brew their own beer. And in the result, the yield of the old temporary and hereditary excises fell off at

[1] 12 Car. II. cc. 23, 24.

[2] Davenant.

[3] By 1 Will. & Mar. c. 24 ; 2, c. 10, s. 2 ; 4, c. 3 ; and 5 & 6, c. 7, s. 27.

the rate of about 50,000*l.* a year, until in 1694 it was about 250,000*l.* less than it had been in 1689 ; so that the gain from the additional taxation was no more than 170,000*l.*

The brewer now raised the price of his brown ale from 16*s.* to 18*s.* The victualler raised his price from 2*d.* to $2\frac{1}{2}d.$ the quart.

In addition to this heavy taxation of beer and ale directly, they were, in effect, further taxed, when, in consequence of the prolongation of the war with France, a tax was imposed, in 1697, upon MALT, the principal ingredient in the manufacture. The rate was 6*d.* and a fraction per bushel, in respect of malt made in England and Wales.[1]

In the war of the Spanish Succession, additions were made to the duty on beer,[2] and the excise on hops was revived in 1710, at the rate of 1*d.* per lb. for hops grown in Great Britain.[3] So that at the date of the peace of Utrecht, the national beverage was taxed directly—to include the original excises, hereditary and temporary, the three additional ninepences and the 3*d.*—with 5*s.* the barrel for strong, and 1*s.* 4*d.* the barrel for small, beer, as well as by means of taxes on malt and hops, to which may be added a duty on coals, imposed in the war, which

[1] 8 & 9 Will. III. c. 22 ; 13, c. 5 ; 1 Anne, st. 1, c. 13 ; st. 2, c. 3. Subsequently, in 1713, the tax was extended, not without serious disturbances and riots, to Scotland, and became the 'annual malt' of after-times (12 Anne, st. 1, c. 2).

[2] 9*d.* & 3*d.* by 4 Anne, 1705, c. 6, s. 7; and 3*d.* & 1*d.* by 8 Anne, c. 7, s. 1.

[3] 9 Anne c. 12 for four years, made perpetual by 1 Geo. I. c. 12.

amounted, in effect, to an additional charge upon the operations of the brewer.

The brewer now raised his brown ale from 18*s.* to 20*s.*

About this date, in consequence of the duty on malt being comparatively heavier than the duty on hops, in beer, the brewer began to brew a new sort of beer, using more hops. This he sold at 12*s.* the barrel. The drinking of beer was thus encouraged in preference to the drinking of ale; but the people, not easily weaned from their heavy sweet drink, drank, in general, ale mixed with beer, costing, from the victualler, $2\frac{1}{2}d.$ to $2\frac{3}{4}d.$ the quart.

Now also commenced the manufacture of PALE ALE, brewed with pale malt, the most expensive kind, and sold at 30*s.* the barrel. This sort of liquor was principally consumed by the gentry; the victualler sold it at 4*d.* the quart, under the name of '*two-penny*.'

This competition excited the brown ale brewers to improve their liquor, which they did by using more hops; and a new set of traders were called into existence in the BEER-DEALERS, who purchased this new kind of beer from the brewers, kept it until it was stale, and sold it in that condition, for 25*s.* or 26*s.* the barrel, to the victualler, who sold it for 4*d.* the quart. Many people, however, continued to drink '*half-and-half*' of any two of the three sorts of beer—the brown or mild ale, stale or old beer, and the third or lighter beer—while others drank three thirds, that is, a mixture of the three sorts, termed '*three threads*,' at 3*d.* the quart.

About 1722 the brewers invented a liquor which, while it combined the qualities of the various sorts of beer, could be sold by them at 23*s.* the barrel. This '*entire*' butt, sold at 3*d.* the quart, was termed 'PORTER.'

Already so heavily taxed, the national beverage was not called on for any additional contribution towards the expenses of the war of the Right of Search. Nor, if we except Lyttelton's tax on alehouse licenses in 1755, was there any increase in the taxes relating to beer until 1760. But the Seven Years' War strained our resources to the utmost. Most of our principal manufactures were already heavily taxed. The land tax was at the maximum rate of 4*s.* No new source of revenue presented itself. And again we were compelled to have recourse to the beer barrel for additional supplies. In this year Legge raised the duty on malt from 6*d.* and a fraction to $9\frac{1}{4}d.$ the bushel for England, with an addition to the duty, in Scotland, of $1\frac{1}{2}d.$;[1] the addition for England raising the average yield by 352,000*l.*, viz. from 611,000*l.* to 963,000*l.* And subsequently, in January 1761, the duty was raised by 3*s.* the barrel for strong beer and ale brewed in England, with a proportionate duty for twopenny ale in Scotland.[2]

In England, this additional taxation did not cause any decrease in the consumption of beer brewed for sale such as had resulted from the additional nine-

[1] 33 Geo. II. c. 3.

[2] 1 Geo. III. c. 7. As to twopenny ale, see 7th Article of the Treaty of Union.

pences imposed in the reign of William III. The consumption of strong beer, which had been, on an average of eight years previous to the imposition of the additional duties, about 3,900,000 barrels, was, on the average of the eight years after the duties, over 4,000,000. More precisely, there was an increase of 165,667 barrels. And the produce of the hereditary and temporary excises, on small as well as strong beer, which had been, on an average of eight years ending with 1754, 525,000*l.*, was, on an average for a similar period ending with 1767, 538,000*l.*

In Scotland, however, the increase for 'twopenny' had a remarkable effect upon the consumption. This kind of ale, the 'tippenny' of Walter Scott's 'Guy Mannering,' was a favourite drink with the Scotch, and for thirty years after the imposition of the tax on beer in Scotland at the Union, the quantity of twopenny that paid duty was always over 400,000 and sometimes more than 500,000 gallons a year. This increase in the duty in 1761 had the effect of reducing the consumption to between 100,000 and 200,000 barrels. Subsequently, in 1800, it was under 150,000; and before Scott had published 'Guy Mannering,' the manufacture of the 'tippenny' he mentions had ceased, in 1802.[1]

In 1774 we derived from beer a revenue of nearly two millions and a half: the direct tax yielding 1,385,400*l.*; malt, 960,000*l.*; and hops, 138,800*l.*

[1] McCulloch, Comm. Dict. It was sold at 2*d.* the pint Scots, one eighth of a gallon Scots; but 12 gallons Scots were equal to the 'thirty-four gallons English barrel of beer or ale.' 1 Will. & Mar. c. 24; 5 Anne, c. 8, art. vii.

The War of American Independence was the cause of a further increase in the duties on malt and hops. In 1780, North, a disciple of Adam Smith, who in the 'Wealth of Nations' had condemned the beer duty as touching only beer for sale, raised the duty on malt from 9*d.* and a fraction to 1*s.* 4½*d.* for England, and from 4*d.* and a fraction to 8⅓*d.* for Scotland,[1] and abolished the power of the treasury to compound with private maltsters for the duty on their malt: the effect being to increase the revenue in England by about 600,000*l.*, almost double what was expected, viz. from 1,000,000*l.* to 1,600,000*l.*

The duty on hops was raised, on three occasions in the war, by an additional 5 per cent., after an uninterrupted existence of sixty-eight years at the rate of 1*d.* per lb.

The additional 3*s.* of 1761 on strong beer, which touched all beer over 6*s.* the barrel, had the effect of discouraging the brewing of good table beer of moderate strength. For this reason, in 1782, a distinction was made between beer not above 11*s.* the barrel and beer of a higher price. Beer above 6*s.* and up to and including 11*s.* was termed 'TABLE BEER,' and was charged with only 3*s.* the barrel.[2] The duties were, therefore, as follows:—

	s.	*d.*
Strong—above 11*s.* the barrel . . .	8	0
Table—above 6*s.* to 11*s.*	3	0
Small—6*s.* and under	1	4

Thus stood the taxes affecting beer when Pitt succeeded to office; and at the commencement of his

[1] 20 Geo. III. c. 35. [2] 22 Geo. III. c. 68.

career, in 1784, he increased the group by the addition of taxes imposed upon annual licenses for brewers and maltsters, at rates calculated by reference to the extent of the operations of the year, in other words, the quantity of beer or malt produced.

Hitherto the malt tax had extended only to Great Britain; but, in 1785, a tax on malt was imposed in Ireland, which at 7*d.* the bushel, produced on an average, for the four years 1786-89, about 110,000*l.*

The malt duty was one of the taxes increased for the expenses of the Nootka Sound armament; but the additional 3*d.* the bushel imposed, to produce about 122,000*l.*, proved very unpopular and was repealed in 1792. 1791.

On the eve of the Great War with France, the net yield, in Great Britain, was as follows:— 1793.

	£		£
Beer . .	2,224,000	Total:—	3,578,000
Malt . .	1,203,000		
Hops . .	151,000		

Of this, 55,000*l.* was for beer, and 48,000*l.*, for malt, in Scotland.

On the repeal of the income tax after the peace of Amiens, Addington raised the duties on beer, malt and hops, to produce an additional two millions of revenue. The distinction between table beer and small beer, which had proved productive of considerable fraud, in the mixing of different sorts of beer, and adulteration of a serious description, was abolished, and we no longer 'chronicled small beer' in the revenue returns; the charge was now as follows, for— 1802.

	s.	*d.*
Strong—above 16*s.* the barrel . . .	10	0
Table—16*s.* and under	2	0

with other rates for Scotch twopenny ale, and Irish and foreign beer on importation.[1] The addition for malt in Great Britain was 1*s.* $0\frac{1}{4}d.$, raising the duty to 2*s.* 5*d.*; while $1\frac{1}{4}d.$ and $\frac{8}{28}$ths of a farthing was added for hops. This additional taxation of beer had been planned so as to fall, as near as might be, upon private brewing and brewing for sale equally, with a view to prevent, on the one hand, any increase in the monopoly enjoyed by Whitbread and the other great brewers, and on the other, any inducement for an extension of the practice of private brewing.

When the war broke out again, after the brief interval of quiet that followed on the peace of Amiens, *the malt duty was raised to* 4*s.* 5*d. and a fraction*; at which rate it produced, in 1806, the enormous yield of over 6,000,000*l.* in Great Britain; the tax in Ireland producing, at the same date, nearly 600,000*l.*

In 1815, when taxation in this country reached the zenith, the yield was, in Great Britain, as follows:—

	£	£
Beer . .	3,330,044	Total:—9,596,346
Malt . .	6,044,276	
Hops . .	222,026	

To which should be added, in order to show fully the taxation to which beer was subjected, the yield of the license taxes on brewers, maltsters, and the sellers of beer.

1816. After the conclusion of peace, Vansittart proposed to repeal the war duty on malt and half the income

[1] 42 Geo. III. c. 38.

tax. But the income tax payers insisted on a total repeal of the tax, which upset all the calculations of the chancellor of the exchequer. Nevertheless, in the prevailing agricultural distress, the ministry resolved not to abate their proposal to reduce the duty on malt to 2*s.* 5*d.*,[1] and met the deficiency caused by these wholesale remissions of taxation, by means of a loan.

This relief was only temporary, for in 1819 the duty was raised to 3*s.* 7½*d.*; and it was not until 1822 that the rate was lowered to 2*s.* 7*d.*, which was subsequently considered the normal or peace rate. At this rate the tax produced, on an average, in the next three years 3,525,000*l.* in England, and 332,000*l.* in Scotland.

In 1823, with a view to supply the public with beer of an intermediate strength between strong beer and table beer, the brewer was allowed to brew a beer in the proportion of not less than 5 or more than 5½ barrels of 36 gallons each for every quarter of malt, under a lower charge of 5*s.* the barrel for duty, if sold in certain quantities and at a certain rate.[2] In 1825, on the *introduction of the new imperial standard gallon*, the duties were settled as follows:—

	s.	*d.*
Strong beer	9	10
Beer made under the provisions of the Act of 1823	4	11
Table beer 16*s.* the barrel, or less . . .	1	11½
Twopenny ale	4	1[3]

[1] Duty under 53 Geo. III. c. 81, sched. A, and Acts continuing the same, allowed to expire July 5, 1816. Duty reduced in Ireland by 56 Geo. III. c. 59. [2] 4 Geo. IV. c. 51. [3] 6 Geo. IV. c. 58.

Repeal of the Duty on Beer.

In 1830 the duty on beer was repealed by the Wellington administration, who based their budget on the principle of affording the utmost relief in the power of the ministers to the lower orders of the agricultural and manufacturing classes. At this date, the temporary excise, which had been renewed to George IV. for life at the commencement of his reign, as it had been to his predecessors, had lapsed on the recent demise of the Crown. It was not continued. The hereditary excise could not, of course, be repealed; but a compromise was effected, by which, in lieu of the hereditary excise on beer and ale and other liquors, a sum of 348,000*l.* for England, with 6,500*l.* for Scotland, was granted to King William IV. for life, and the Act for the excise was suspended in operation until the demise of the Crown, when it revived as a matter of course.[1] This precedent was followed at the commencement of the reign of the Queen. It is improbable that the Act will ever be revived effectively; but it remains outstanding on the statute book to the present day.

The yield of the duty at the time of the repeal was 3,110,000*l.*, but it was expected that part of the loss would be recouped to the revenue by an increase in the yield of the other taxes relating to beer, in consequence of an increased consumption from the opening of the beer trade. And such in effect was the case, for the produce of the duty on malt, which had

[1] 11 Geo. IV. and 1 Will. IV. c. 51.

been in 1830 4,232,000*l.*, was raised in consequence of the increased consumption to 5,592,000*l.* in 1840.[1]

Repeal of the Tax on Hops in 1862.

At this date there appeared no probability that the tax on hops would soon disappear from our fiscal list, for the commissioners of excise inquiry, in their sixteenth report, had classed it among the taxes on articles which in their opinion were more fitting subjects for taxation than what they termed the useful manufactures. They did not probably allow sufficient force to the grave objections to which the tax was liable. During the first sixty-eight years it was in force, 1711-1779, the duty had been 1*d.* the pound. On the average, the produce had been about 75,000*l.*, but the difference of the yield in different years was enormous. The uncertainty of the crop was proverbial, and the tax fostered gaming in hops. Moreover, in consequence of the difference between the various kinds of hops—for no produce of the earth varies more extensively than that of hop grounds—the fixed duty fell with remarkable severity upon the poorer description of hops. In 1855 the yield, which had been in the three previous years 447,000*l.*, 277,000*l.*, and 86,000*l.*, was 728,000*l.* The years from 1855 to 1859, inclusive, were remarkable for the large produce of hops, and in consequence of the depression in the price of hops, there was a considerable agitation for the repeal of the duty.

For the reasons above given, the duty was reduced,

[1] In this year the yield was somewhat over the average yield at the time.

in 1860 to 1½*d.* the pound, and in 1862 was commuted for an increase in the duties on the annual licenses taken out by brewers.

The tax yielded, in 1861, 215,000*l.*

The Tax on Malt, 1840–80.

After centuries of preliminary trial, it was at last allowed that barley malt forms the best basis for the making of ale and beer. Barley yields a comparatively large quantity of saccharine matter, as compared with other grain from which sugar may be derived ; and the beer made from barley malt is of a superior flavour.

The artificial process by which barley is converted into malt is an imitation of the natural process of vegetation, such as happens sometimes in a bad barley year, when the barley, after having been cut, remains on the ground, is soaked by the rain, and in that state is warmed by the rays of the sun. It consists in steeping the barley in a cistern, and drawing off the water. The barley is then thrown out of the cistern into a receptacle termed the couch frame, whence it is removed to a floor where it is worked during what is termed a ' sweating ' process which produces vegetation. A plumule or stem is formed, which, commencing at one end, runs along the grain and would issue eventually at the opposite end, while rootlets issue from the other end. But before the plumule can reach the opposite end of the grain, the process of vegetation is arrested by the maltster, and the grain is dried on the floor of a heated chamber termed the kiln.

During the malting process, the starch in the grain as far as the plumule extends is converted into sugar, which, provided by nature for the sustenance of the plant, the maltster appropriates to his own purposes.

An Act of 1713, when the tax was extended to Scotland, embodied the provisions considered necessary, at that date, to secure the duty. The maltster was required to register his malthouse and utensils with the officers of excise, to whom power was given to enter the premises, gauge the utensils, take an account of the grain in operation, and raise a charge of duty. He was to make a monthly return of all malt made by him, and pay the duty thereon within three months; and particular provisions were enacted to prevent him mixing the grain of one wetting with that of another, or ramming together the grain so as to compress it in the cistern or the couch frame.

Subsequently, it became necessary to take further steps in repression of this compression of the grain, which was usually effected by treading it. The state of the grain was rendered evidence of illegal compression; and power was given to the officer in charge of the malthouse to ascertain the fact, by throwing the grain out and returning it. An excess of five per cent., on re-gauging the grain, was proof of compression.

Provision was made to enable the officer to follow the process of each separate floor; to prevent 'malpractices whereby the revenue might be defrauded,' by sprinkling the grain on the floor, in other words,

forcing the germination of a younger floor to represent that of an older one, and robbing the cistern of grain abstracted in order to mix it with a floor in operation.

Other regulations of a stringent kind were introduced, which subsequently it was found necessary in the interests of the maltster to modify, more particularly, the keeping of a barley book, in which the maltster was required to enter, within three hours of steeping, an account of the quantity of grain steeped.

The laws on the subject of the malt duty were thoroughly investigated by Parnell's commission in 1835 ; and the fifteenth report of the commissioners of excise inquiry contains every sort of information regarding the details of these laws, as well as the reasons for the various alterations and modifications effected by the Act of 1837, passed in consequence of the report.[1]

The yield for 1840 had been abnormally high, and although in this year the duty was increased by the 5 per cent. imposed by Baring on the excise duties, the average yield for the years 1841–3, inclusive, was no more than 4,800,000*l.* From 1850–3 inclusive the yield maintained a fair average of about 5,500,000*l.*; and in 1854 this tax was used as one of the indirect taxes from which an increased revenue was derived for the purposes of the war with Russia. The rate was raised to 4*s.* from May 8 in that year, to continue during the war and until July 5 next after the ratifi-

[1] 8 & 9 Will. IV. c. 22 ; 12 Anne st. 1, c. 2; 33 Geo. II. c. 7 ; 42 Geo. III. c. 38 ; 52, c. 128 ; 53, c. 9 ; 7 & 8 Geo. IV. c. 52 ; 11, c. 17 ; 1 Vict. c. 49.

cation of a definite treaty of peace;[1] and at that rate the tax yielded, in 1856, 6,697,000*l.*

In 1860, at the old rate of 2*s.* 7*d.*, with 5 per cent. additional, it yielded over 6,000,000*l.*; in 1869, 6,724,000*l.*; in 1873, 7,544,000*l.*, and in 1877 a little over 8,000,000*l.* The next two years were wet years, and the yield was about a quarter of a million less.

Repeal of the Taxes on Malt, Maltsters' Licenses and Brewers' Licenses.

In 1880 the duties on malt, sugar used in brewing, licenses to maltsters, and licenses to brewers, were repealed by Gladstone, and, in substitution for them, a duty was reimposed upon beer. The decrease in the brewing of home-brewed beer and the possibility of fairly taxing the various sorts and strengths of beer by means of an analysis of the liquor brewed, had removed the difficulties which hitherto had surrounded the question of a beer duty. The rate of the duty was fixed at 6*s.* 3*d.* the barrel, as a fair equivalent for the relief to be given by the repeal of the taxes before mentioned, the difference being slightly in favour of the revenue.

The Tax on Beer, 1880–85.

In order to explain the details of the method of taxing beer thus introduced, it may be well first to call to mind the ordinary process of brewing.

The ordinary operations of brewing beer from malt and hops commence in the mash tun, in which the malt is mashed and from which the liquid 'worts,' as they

[1] 17 & 18 Vict. c. 27.

are termed, are drained off into the underback or worts receiver. The worts are then boiled and hopped in the copper, and from thence are drained off to the cooler or refrigerator on their way to the collecting vessels, or fermenting vessels, as they are also termed from the process of fermentation with yeast which is there completed. From these the beer brewed is removed into the fining vessels.

The produce of a brewing differs materially in strength, and the object of the charge is to adjust the tax to the kind of beer produced. The result of experiments made with malt of various qualities gave, as a mean produce of two bushels of malt, *thirty-six gallons of worts of a gravity* of 1,057°.[1] This was adopted as the standard, and upon this a duty was charged equivalent, in the yield, to the malt tax and the other taxes repealed. The amount was 6*s.* 3*d.*[2]

As regards brewers for sale, the plan of the tax is to require every brewer to take out an annual license, in order to bring him under the supervision of the revenue officers, and to register with them all the premises and vessels used by him for brewing. A book is then delivered to him, in which he is required to enter, from time to time, the following particulars :— A notice of his next brewing, twenty-four hours before he commences operations ; and, two hours before he commences, a notice of the quantity of materials he intends to use, and the time when the

[1] The original standard, 1,055, was raised to 1,057, on representations made by the brewers that the former was too low. By the alteration, the expected accession of revenue—about 300,000*l.* -was, in effect, given up.

[2] The Inland Revenue Act, 1880.

worts will be drawn off the grains in the mash tun. He is required to follow the ordinary course of brewing, and when in that course the worts have commenced to run into a collecting vessel, the whole produce of the brewing must be collected, that is, run into the collecting vessel, within twelve hours.

When the worts are collected, he is required within a certain time to enter in the book a notice of the quantity and the gravity of the worts produced by the brewing, and the vessel in which they have been collected; and the worts must remain therein until the revenue officer has taken an account of them, or until twelve hours from the time of the collection.

The quantity of the worts is, of course, easily ascertained, by gauge: while the gravity is ascertained by means of an instrument termed the saccharometer, unless fermentation has commenced in the worts, so that the gravity cannot be ascertained by means of that instrument, when a more elaborate process is required.

Assume the quantity to be 1,047 gallons, and the gravity to be 60°, the number of gallons at 1,057° will be $\frac{1047 \times 60}{57} = 1{,}102$ gallons, or 30 barrels, 22 gallons.[1]

The brewer of beer for home consumption—the private, as opposed to the common brewer—is also required to take out a license,[2] and he receives from the revenue officer a brewing paper, in which he is required to enter the quantity of malt, corn or sugar

[1] Instructions to officers.

[2] Except private brewers, occupying small houses not exceeding 8*l.* annual value, and brewing only for domestic use. 49 & 50 Vict. c. 18, s. 3.

he intends to use in brewing. The total of the materials thus entered is from time to time cast up by the revenue officer, and the brewer is *charged* with duty *by reference to the amount of the materials used* in brewing. He is deemed to have brewed 36 gallons of worts of the gravity of 1,057 degrees for every two bushels of malt used; and 42 pounds' weight of malt or corn of any description, and 28 pounds of sugar, are deemed the equivalent of a bushel of malt. A private brewer may only brew for his domestic use, or for his labourers afield. An occupier of a house not above 10*l.* annual value is not charged with duty. An occupier of a house exceeding 10*l.*, and not exceeding 15*l.*, may also brew beer without duty, but only for domestic use.

The yield for 1881–2 was 8,531,000*l.*, and that for 1884–5, 8,545,000*l.* The yield has, of course, the advantage of steadiness when compared with the produce of a duty on malt, which must vary considerably with the seasons and the quality of the barley grown.

The Importation of Foreign Malt, 1860–80.

The importation of malt was prohibited before 1860, when it was allowed under payment of a duty of 25*s.* per quarter.[1] This was imposed, not as a protective duty, but with reference to the duty on the home-manufactured article, which was 21*s.* 8½*d.*, the duty on corn then payable, interest on the duty for six months, and the charges to which it was considered the manufacture was subjected in this country by the restrictions of the revenue laws, which were estimated

[1] 23 & 24 Vict. c. 110, ss. 1 & 2.

at 1*s.* 9½*d.* per quarter. The duty was repealed, when the tax on malt was repealed, in 1880.

The Exportation of Malt.

Before 1860, malt intended for exportation was required to be made under special regulations which involved a complete separation of this business from that of malting for home consumption. Thus made, the malt was duty free; but no provision existed to allow a maltster manufacturing for home consumption to obtain, on exportation, a drawback of the duty on his malt, and he, therefore, was practically unable to avail himself of any opportunity that offered in the foreign market. This state of things was amended in 1860, when for the first time malt was allowed to be exported on drawback.

Some danger to the revenue arose from the facility of introducing into the malt, grain that had not paid duty, by which means drawback was obtained on account of duty which had not, as a fact, been paid. It was extremely difficult to discover the difference between the malt and the unmalted grain on mere inspection; and, therefore, the regulations under which the export was allowed provided that the malt should be of a certain weight, and should be packed in the presence of a revenue officer. If mixed with unmalted grain, the mixture was forfeited. Samples were examined by chemical officers before the drawback was paid.[1]

[1] Report, Commissioners of Inland Revenue, 1856–69, vol. i. p. 33.

Section II.

Taxes on Persons selling Beer, and Brewers of Beer.

The Origin of Licensed Victuallers or Publicans.

Drunkenness such as to call for the interference of the magistrate was not a common feature of English life in the middle ages; and, as a fact, there is no punishment in the statute-book for the crime of drunkenness until the time of James I. The houses in which ale was purchased and consumed on the premises were of two classes: inns or hostels, and the alehouses and victualling houses; the former being places of entertainment 'for the receipt, relief, and lodging of wayfaring people travelling from place to place'—houses for travellers, like the Tabard of Chaucer; while the latter were used principally by 'such of the inhabitants of the neighbourhood as were not able by greater quantities to make provision of victuals,' that is, were local eating and drinking houses.

By the common law inns and alehouses might be kept ad libitum; but if any disorders were suffered in them, they were indictable as a common nuisance.[1]

The first statutory restrictions on the establishment of alehouses were due to the use of such houses, in Tudor times, as places of resort for the purpose of

[1] Fielding, Causes of Increase of Robbers, &c.

those games which, proscribed by the martial policy of our ancestors as tending to divert the people from the practice of archery, were, therefore, termed 'unlawful games.' These games, 'handball, football, quoits, dice, casting of the stone, kails, closh-kails, half-bowl, hand-in-and-hand-out, queckboard and other importune games,' had a connection with the consumption of ale similar to that of the modern 'small beer and skittles:' and when after the break-up of the great military establishments in the reign of Henry VII., increasing numbers of vagrants and idlers were visitors at the alehouses and participators in unlawful games, in an Act passed in 1495 for the suppression of such games, power was given to two justices of the neighbourhood to suppress unnecessary alehouses; or, as the Act puts it, to 'reject the common selling of ale.'[1] This magisterial regulation of alehouses was continued in a similar Act in 1503, and about the middle of the century, when the idle and vagrant classes had been further increased by a second outpour from the broken-up monastic establishments, and there was a steady increase in '*tippling*—a term used to include continuing to drink after a meal, as well as drinking wholly apart from meals—'tippling houses' were classed with alehouses and condemned as the scenes of abuses and disorders that had proved productive of 'intolerable hurts and troubles to the commonwealth of the realm, daily growing and increasing.' For mitigation of which evils, all keepers of such houses were required to be

[1] 11 Hen. VII. c. 2.

licensed—'thereunto admitted and allowed,' by the sessions, or by two justices, one to be of the quorum, and were compelled to give security by recognizance against the use of unlawful games, and for the maintenance of good order and rule in the house.[1]

Such was the origin of licensed victuallers, or publicans as they are termed, in England.

The importance in the eyes of the local magistrate of this function of licensing alehouses; the manner in which, in different counties and towns, it was exercised; the exhortations and advice on the subject given to the justices by the judges of assize in their rounds; the size of the inns, and the kind of business carried on therein and in the alehouses; all form subjects on which our county histories, our stage plays, and all those other sources of historical information which exist in such abundance in this country, afford a great deal of information which is interesting, but has no direct bearing on the fiscal subject under consideration. The earlier history of the magisterial dealings with alehouses in London and the neighbourhood shows that, on occasion, vigorous measures were taken to prevent their increase in numbers. In August 1575, the lord keeper Bacon, in the Star Chamber, set down certain orders for reforming of sundry matters, one of which was for the suppression of 'our great number of alehouses.' And soon afterwards the lord mayor and local authorities, sitting together, put down about two hundred alehouses in the City and Southwark and Lambeth, at a morning sitting; and, after dinner,

[1] 5 & 6 Edw. VI. c. 25.

suppressed another hundred of such houses in Westminster.[1]

The magisterial supervision of alehouses and licensing system thus established, proved ineffectual to prevent the increase of tippling, as money became more abundant day by day and the temptation to drink was increased by a more plentiful supply of wine suited to the English taste; and Acts against tippling were passed in the reign of James I., which imposed penalties upon all keepers of inns, victualling-houses and alehouses permitting tippling therein, and upon the tipplers themselves, for the offence of continuing drinking or tippling.[2]

The magisterial supervision over all houses in which beer was sold for consumption on the premises continued in force from 1552 to 1830.

Licensed Victuallers or Publicans.

To pass from regulations of police, which would suppress drinking, to the fiscal laws, which would secure a revenue from licenses to sell drink, a small stamp duty of 1*s.*, imposed in 1710 upon the licensed victualler's annual magisterial license, increased to 1*l.* 1*s.* in 1756, and raised, by 10*s.*, in 1784, and subsequent additions, to 2*l.* 2*s.*, was, in 1808, made an excise duty in respect of a revenue license.[3]

At this date, and roughly speaking for the next twenty years, the number of licenses taken out annually in England was between 49,000 and 50,000. In 1814

[1] Stow, v. 435.

[2] 4 Jac. I. 1606, c. 5.

[3] 9 Anne, c. 23, s. 23; 29 Geo. II. c. 13; 41 Geo. III. c. 98; 48, c. 143.

the yield was, in thousands, in England, 103,000*l.*; in Scotland, 20,000*l.*

In the last year of the Great War, the duty was doubled, and in the next year the yield was, in England 205,000*l.*; in Scotland 38,000*l.* But the charge of 4*l.* 4*s.* pressed heavily on the lower class of houses; and an alteration was made in their favour, by imposing the duties with reference to the rating of the house to the duty on inhabited houses: if—

	£	*s.*	*d.*
Under 15*l.*	2	2	0
15*l.* and under 20*l.*	3	3	0
20*l.* and upwards	4	4	0[1]

In 1824 the duties were reduced by Robinson, and imposed as follows, still by relation to the rating of the house to the duty on inhabited houses: if—

	£	*s.*	*d.*
Under 20*l.*	1	1	0
20*l.* or upwards	3	3	0[2]

The initiative or really effective licensing power continued in the justices, and the regulations on the subject were consolidated and re-enacted in the Licensing Act of 1828.[3]

The number of the licensed houses steadily, but slowly, increased, and was, in 1828, about 50,000 for England; 17,000 for Scotland; and 22,000 for Ireland, the total produce of the licenses for that year being 133,400*l.*

Keepers of Beerhouses.

In 1830, when the duty on beer was repealed, for the better supply of the public with beer, the trade was

[1] 56 Geo. III. c. 113. [2] 5 Geo. IV. c. 54.
[3] 9 Geo. IV. c. 61.

thrown open and the sale of beer was permitted in a new class of houses, under licenses to be obtained from the Excise. The license cost 2*l.* 2*s.*, and included the sale of beer, ale, porter, cider and perry by retail. It was unnecessary for the licensee to have a magisterial license, but he was required to enter into a bond with sureties for the payment of any penalty incurred by him for any infraction of the provisions of the Act, regulations of police which had for object—the closing of the house in case of riot; the use of standard measures in retailing liquor; the prevention of drunkenness in the house, and the prevention of the adulteration of beer.[1]

The Act did not affect the licenses to be taken out by brewers of beer, dealers in beer, or licensed victuallers.[2]

Under this, the first of the Beerhouse Acts, nearly 31,000 Tom and Jerry shops, as these houses were at once termed, were licensed in 1831, 33,000 in 1832, and 35,000 in 1833.

Much evil arose from the manner in which the beerhouses were conducted. An experience of three years proved the necessity of more precaution in the regulation of them, and in 1834 an Act was passed to amend the provisions of the Act of 1830, in which a distinction was made between houses 'on' and houses 'off,' as they are termed. Where beer was sold to be consumed on the premises, 3*l.* 3*s.* was charged for the

[1] 11 Geo. IV. & 1 Will. IV. c. 64. The bonds required for beer retailers were abolished in 1867 (30 & 31 Vict. c. 90, s. 13).

[2] See 11 Geo. IV. & 1 Will. IV. c. 51, s. 22.

license, and a certificate of good character was required, signed by six rated inhabitants of the parish and certified by the overseers; except in the metropolis, any city or town corporate, or any place within a mile from the polling-place of a town returning a member to Parliament with a population over 5,000, where, in lieu of a certificate of character, a rating qualification for the house, of 10*l.* per annum, was required. Where beer was sold only to be consumed off the premises, the duty for a license was reduced to 1*l.* 1*s.*[1]

The number of licensed beerhouses 'on' and 'off' was, in 1836, 44,000, and from 1836–9, on an average, 45,000.

In 1840 the duties were increased by Baring's 5 per cent. on the excise duties. A third Beerhouse Act was now passed to prohibit the grant of any license 'on' or 'off,' except to a person being 'the real resident holder and occupier of the dwelling-house in which he applied to be licensed'; and to require for all beerhouses a rating qualification for the house and premises occupied therewith, as follows:—In the metropolis—and any city, cinque port, town corporate, parish or place, with a population exceeding 10,000, or within a mile of any polling place used at the last election for any town having the like population, a rating of 15*l.*; in any similar situation where the population exceeded 2,500 and was under 10,000, a rating of 11*l.*; in other places, a rating of 8*l.* A certificate from an overseer as regards residence and rating was required.

[1] 4 & 5 Will. IV. c. 85.

The Act recognised the existence of a class of houses in which the sale of table beer only, at $1\frac{1}{2}d.$ the quart, had been allowed without a license, under an order of the Treasury dated November 9, 1830. The order was not limited, in terms, to sales 'off,' and in practice no objection was made to sales for consumption on the premises in these houses, which were usually known as 'Swankey shops.'

The number of houses licensed in 1846 was:—houses 'on,' 34,067; houses 'off,' 3,625. The number of the former gradually increased year by year, and was, in 1854, 41,400; while the houses 'off' decreased in numbers, and were in 1854, only 3,088.

In 1861 a license was required for the swankey shops, limited to the sale of table beer not to be consumed on the premises; to be obtained, on payment of 5*s.*, for any house or shop, without any qualification of rating or the necessity of producing a magisterial certificate.[1]

Another retail license was created in 1863,[2] when any licensed beer-dealer was allowed, on payment of 1*l.* 1*s.* and 5 per cent., to engraft on his beer-dealer's license, which authorised only sales in considerable quantities at a time, an additional license to sell in small quantities for consumption off the premises.

Meanwhile, the number of publicans in England had steadily increased. More than 68,000 took out licenses in 1867; and in 1868, the number of beer licenses was—Licensed victuallers (publicans), England, 69,000; Scotland, 550; and Ireland, 15,500.

[1] 24 & 25 Vict. c. 21. [2] 26 & 27 Vict. c. 33, s. 1.

Beerhouses, England, 50,000, The total revenue from beer licenses in the United Kingdom was nearly 367,000*l.*

In 1869 the policy of the Beerhouse Acts was reversed, and licenses to retail beer under those Acts, licenses to sell table beer, and beer-dealers' additional licenses under the Act of 1863, were limited to persons authorised by the justices of the peace to receive such licenses.[1]

Licenses for the Retail of Beer.

The licenses available, in 1870, for the retail of beer, their price, and the scope of the licenses, were as follows:—1. Licensed victuallers'. Price, regulated by reference to the annual value of the house, and, in the lower class of houses, by reference also to the possession of a spirit license, as follows:—House under 20*l.* per annum, with a spirit license, 1*l.* 2*s.* 0½*d.*; without a spirit license, 3*l.* 6*s.* 1¾*d.*[2] House, 20*l.* or upwards, 3*l.* 6*s.* 1¾*d.* This license authorised the sale of beer in any quantity, to be consumed on or off the premises. 2. Beerhouse—price 3*l.* 6*s.* 1¾*d.*—for the sale of beer, cider, and perry in a 'retail' quantity,[3] to be consumed on or off the premises. 3. Beershop—price 1*l.* 2*s.* 0½*d.*—for the sale of beer, cider, and perry in a 'retail' quantity, not to be consumed on the premises. 4. To sell table beer at a price not exceeding 1½*d.* per quart, not to be consumed on the premises. Price 5*s.*

[1] 32 & 33 Vict. c. 27: 'The Wine and Beerhouse Act, 1869.'

[2] Since 1863. 26 & 27 Vict. c. 33, s. 2.

[3] Any less quantity than four gallons and a half or two dozen reputed quart bottles at one time.

5. Beer-dealers' additional license—price 1*l.* 2*s.* 0½*d.* —to sell beer in a less quantity than that authorised by his dealers' license, not to be consumed on the premises. In addition to which there were certain licenses under special enactments, viz., 6, to canteen-keepers, granted for a canteen under the regulations of the War Department. 7. To sell in a theatre or place of public entertainment licensed by the magistrates ; and 8. To sell in a passenger boat, price 1*l.* 1*s.*

In 1877–8 the number of licenses was as follows :—

	England.	Scotland.	Ireland.	United Kingdom
Publican's Beer License .	69,992	596	16,889	87,477
Beerhouses and shops .	46,874	275	—	47,149
Total .	116,866	871	16,889	134,626

The revenue from the licenses was :—for publicans, 211,478*l.* ; beerhouses and shops, 135,809*l.* ; total, 347,287*l.*

In 1880, a new license was created for licensed victuallers who sell spirits, to include the sale of beer and all other alcoholic liquors.

At the same time, for licensed victuallers not selling spirits, and others authorised by the justices to have a license for the sale of wine as well as beer by retail, a license for beer and wine combined was created, costing 4*l.* for the sale 'on' and 3*l.* for the sale 'off' the premises.

The amount of duty for licenses for beer only was altered as follows :—Licensed victuallers and beerhouses, to sell beer to be consumed on or off the premises, 3*l.* 10*s.* Beershop, to sell beer not to be

consumed on the premises, and beer-dealer's additional license, 1*l.* 5*s.*[1]

The number of licenses for beerhouses and shops in 1884–5 was 46,205, and the duty paid, 133,284*l.*

As a rule publicans take out spirit licenses, and as these now cover the sale of beer, the effect of the legislation of 1880 was to remove the publican from this heading to that of retailers of spirits.

Beer-Dealers. 1823—1885.

A license, costing 1*l.* 1*s.*, created, in 1823, for sellers of the beer to be made, under the provisions of the Act of that year, at a lower rate of duty than strong beer, was repealed in 1824; and in the same year a license to deal in beer was created,[2] costing 3*l.* 3*s.*, under which the licensed person was allowed to sell strong beer brewed by another person, in casks containing not less than 5 gallons,[3] or in not less than two dozen reputed quart bottles at one time, to be consumed elsewhere than on his premises.

The number of licenses taken out in England was slightly over 1,000 in 1825 and 1835, 975 in 1845, paying an additional 5 per cent. imposed in 1840, and 1,346 in 1855. In 1863 it was 1,652; but the additional retail license for beer-dealers brought into existence in this year, which might be obtained without a justices' certificate, had the effect of increasing the number of beer-dealers to 4,363 in 1868, and 4,848 in 1869. In this year, as before stated, the production of a justices' license was required before

[1] The Inland Revenue Act, 1880. [2] 5 Geo. IV. c. 54.

[3] Subsequently reduced to 4½ gallons.

the grant of an additional license. The number of licensed beer-dealers in 1882–3 was, in England, 7,619, of whom 4,367 had additional licenses; in Scotland, 145; and in Ireland, 661, forming a total for the United Kingdom of 8,425. In 1884–5 the number was 8,083, and the duty paid, 32,894*l.*

Brewers' Licenses, 1784—1880.

The great military and monastic establishments of the middle ages in England brewed their own ale at home. The COMMON BREWER, as the brewer for sale was termed, brewed for the supply of the local artisans and people of that class, and for travellers, and the occupation of an ale brewer was not in high estimation. We had no brewer in England to match von Arteveld, the Flemish brewer and friend of Edward III. Stow indeed mentions Murle as a rich and famous brewer in 1514, but the Thrales, and Whitbreads, and Basses, these masters of establishments that may be rightly described as 'not a mere parcel of boilers and vats, but the potentiality of growing rich beyond the dreams of avarice,'[1] were a later product of civilisation. Brewing for sale was indeed chiefly the occupation of women, and to such an extent was this the case that, in one of the statutes against frauds in brewing, the penal clauses do not, in terms, extend to male brewers: the breweress, braciatrix, alone is mentioned.

Many petitions for licenses or patents for the sur-

[1] Johnson's answer to the inquiry as to the value of Thrale's brewery was given when the property was put up to sale in June, 1781. It was sold to Messrs. Barclay and Perkins.

vey and reform of the brewers in various places, may be found in the parliamentary rolls; and subsequently, in the time of Elizabeth, a demand was made to the queen for a patent for the survey of the brewers in the metropolis: but no license was required for brewers until 1784, when Pitt introduced a system of license duties for excise traders, and charged common brewers of 'table beer' 1*l.* for an annual license, and common brewers of strong beer, as they were termed in contradistinction to brewers of table beer, according to the amount of brewing done in the previous year, on the following scale:—

Not more than	1,000 barrels	£1 10	0
Under	2,000 „	2 0	0
„	5,000 „	5 0	0
„	7,500 „	7 10	0
„	10,000 „	10 0	0
„	20,000 „	20 0	0
„	30,000 „	30 0	0
„	40,000 „	40 0	0
Exceeding	40,000 „	50 0	0

A 'beginner,' that is to say, a brewer commencing business, had to take out a license at a small rate, and subsequently was required to pay additional duty for the year according to the amount of his operations.

In 1815 the charge for brewers of table beer was doubled, making the duty 2*l.*, and the duties for brewers of strong beer were raised by 50 per cent.

In 1824 brewers of table beer were charged by means of a scale of four steps according to the quantity brewed in the preceding year:—

Not exceeding	20 barrels	£0 10	0
„	50 „	1 0	0
„	100 „	1 10	0
Exceeding	100 „	2 0	0

And this scale was allowed for brewers of beer other than table beer, up to not exceeding 1,000 barrels.[1]

After the repeal of the duty on beer in 1830, *the quantity of malt consumed* in the brewery, taking two bushels of malt to represent one barrel, was adopted as the basis of the charge, in lieu of the number of barrels of beer brewed.

The rates were raised by 5 per cent. in 1840; and in 1862, when the duty on hops was abolished, the duties on brewers were increased in amount, with a view to obtain for the revenue an equivalent, or nearly an equivalent, to the charge in respect to the hop duty from which the brewers would be released. But the exchequer was a considerable loser by the transaction, while the brewers never ceased to complain of the tax as unfair to them, until it was repealed in 1880, when the duty on beer was re-imposed. At that date 23,338 persons took out licenses in the United Kingdom, the amount of duty charged being 405,310*l.*

Licenses for Brewing, 1880–5.

The present licenses for brewing are of two sorts. 1. For BREWERS OF BEER FOR SALE, costing 1*l.*, and the object of the license is to bring the brewer under the survey of the inland revenue department. 2. For PRIVATE BREWERS, who by this means are brought under the administration of the department, to be charged with beer duty by relation to the amount of materials used by them in brewing. This license

[1] 5 Geo. IV. c. 54, s. 2.

cost originally 6*s.*; but in 1885 the price was reduced to 4*s.* In 1881, occupiers of houses not exceeding 15*l.* but over 10*l.* in annual value, a class which includes artisans and factory workers, were allowed to obtain, for 9*s.*, a license which enables them to brew free of duty for their own domestic use. Occupiers of houses not exceeding 10*l.* in annual value may, under a 4*s.* license, brew beer free of duty for their own domestic use, or for consumption by farm labourers employed by them.[1]

The number of brewing licenses taken out in the United Kingdom, and the yield, were in—

	Brewers for sale	Private brewers	Yield
1881–2	15,774	110,025	£49,889
1883–4	14,392	96,769	42,974
1884–5	13,799	88,007 [2]	41,211

The number of brewers for sale is on the decline. The number of the private brewers who took out the 9*s.* license was 7,395 in 1882–3, and has subsequently declined to between 6,000 and 7,000.

[1] 43 & 44 Vict. c. 20, ss. 33, 34; 44 & 45, c. 12, ss. 14, 15.

[2] Occupiers of houses not exceeding 8*l.* in annual value have, since this, in 1886, been allowed to brew for domestic use without a license. This exemption has considerably reduced the number of licenses to private brewers.

CHAPTER II.

WINE.

INTRODUCTORY PART.

French Wines. Claret. Malmsey. The Sweet Wines. Sack. Canary. Sherry. Port. Madeira.

Wine a product of foreign countries. Cultivation of the vine in Britain. Vineyards in the Doomsday survey and other historical records. Wine from Gascony and Guienne. 'Claret.' Increase in the consumption in the 14th century. The sale of wine regulated. Tunnage on wine. Lord Mayor Picard at the Vintry. The loss of Aquitaine. The wines of Osey and Spain in 1381. The Malmsey of Crete. Wholesale and retail vessels for wine. The sweet wines. Regulations for the sale and price of wines. Multiplication of taverns. Limitation of their numbers, 1553. Retail price temp. Edward VI. Increase in the consumption, temp. queen Elizabeth. The tippling Acts of James I. Sack comes into fashion at court. The contest between sack and ale. Increase in the consumption after 1604. The Gull's Horn Book. Our 'potency in potting.' Retail price of wine, 1632. Broome's praises of canary, 1648. Increase in the consumption of Spanish wines under the commonwealth, and of French wines after the Restoration. The retail price, 1664. The protective or mercantile system. Colbert's tariff. The Portuguese red wines. Increase in the price of wine. The Methuen Treaty, 1703. Addison's 'wine brewers.' Oporto wines advertised in 1712. Increase in the consumption of port. Madeira wine in fashion. French wines the drink of the rich. Swift upon French wine. Causes of the notorious drunkenness of Englishmen in the eighteenth, and the commencement of the present, century.

THE term WINE has been applied, in England, to various kinds of beverages. In former times, cider and perry were termed wine of the apple and wine of

the pear, as in ancient Greece the ale of the Egyptians was termed κρίθινος οἶνος, corn-wine; and in modern times, beverages from a variety of fruits, resembling the vina fictitia or spurious wines of the Romans, have been termed 'made wines,' and sometimes 'British wines.' But in the usual and proper acceptation of the term, it designates exclusively the expressed juice of the grape. When used in England, the term implies a product of foreign countries; for the remark of Tacitus that the climate and soil of Britain were so excessively damp as to render the island ill adapted for the cultivation of the olive and the vine,[1] noted natural disadvantages that have not been removed by the improvements effected in the soil by means of drainage or by any change of the climate, but continue to exclude England from the list of wine-growing countries.

Notwithstanding these disadvantages, the cultivation of the vine was introduced by the Romans into Britain while under their sway, and with such results that, after their departure, vineyards continued in cultivation down to the time of the Domesday Survey, which contains about forty entries of existing vineyards.

Many notices of vineyards occur in our subsequent historical records, and it is remarkable in how many different counties vineyards existed. For instance: in Hampshire, 'the Vine,' writes Camden in his 'Britannia,' 'is a very faire place, so named of the vines there, which we have had in Britain since

[1] De. Vit. Agricol., lib. xii.

Probus the emperor's time, rather for shade than fruit: for he permitted the Britons and others to have vines.'[1] In Sussex, and in Kent, several vineyards existed. In Suffolk, the monks of the well-known monastery of Bury St. Edmunds cultivated the vine there, and the terraced vineyards where the vines grew are still in existence. In Norfolk, a vineyard at Ditchingham produced on occasions wine which realised a price near to that of foreign wine.[2] The Isle of Ely was termed by the Normans Isle des vignes. The bishop of Lincoln paid, in the 15th year of king Henry III., for a license for his executors to have the produce of his vineyards and the use of the wine-presses to get in the crop in the year of his death.[3] At Rockingham, the king had a vineyard and a vine-dresser; for whose livery and for the necessaries of the vineyard the sheriffs of Northampton and Leicester were allowed in their account, in the fifth year of king Stephen.[4] In Herefordshire, from the vineyard at Ledbury—de vineâ Ledbury—seven pipes of wine were made in 1280, which were valued at half the price of foreign wine imported into Bristol and brought from Bristol up the Severn to Have;[5] while a vineyard farm and terraced estate at Hereford bear testimony that Ledbury was not the only situs of the vine in that county. The neighbouring county of Gloucester is carefully noted by the county historian, sir Robert Atkyns, to

[1] Old edit., p. 269.
[2] Rogers, Hist. of Prices.
[3] Madox, Hist. Exch., p. 249.
[4] Madox, p. 249.
[5] Household Roll of Bishop Swinfield.

be, by tradition, the county in Britain most favourable to the growth of the vine; and according to William of Malmesbury, the product was 'sapore jucundior' than that of any other vines in England; *for* you could drink it without making a wry face.[1] It would not be difficult to add numerous other instances of traces of the cultivation of the vine in various parts of England; let us, however, end with the Vineyard at Hatfield, 'a pleasant place in which to take the air,' Pepys terms it in his Diary; it continues to bear the name and to maintain that reputation.

The product of these vineyards may have proved potable, in peculiarly favourable seasons, if mixed with honey; but the records of wine made from home-grown grapes fit to drink are so rare, that it may safely be stated that though we had vineyards, we never had the wine-producing grape of the continent—'non eadem arboribus pendet vindemia nostris,' &c. In short, England does not lie within the wine-bearing zone, the line of demarcation being drawn somewhere at about the 45th or 46th degree of north latitude.

The commencement of the consumption of wine in any considerable quantity in England dates from the Norman Conquest, after which the followers of the Conqueror, whom we term Normans, continued to be supplied, in England, with the wine to which they were accustomed, by means of the small coasting vessels of Normandy and Picardy. But when,

[1] 'Vina enim bibentium ora tristi non torquent acredine.'

by the marriage of Eleanor of Guienne with Henry Plantagenet, the duchy of Aquitaine was joined to the Crown of England and the dominions of our Angevin kings extended from Normandy down to the mountains of Navarre, we derived from Gascony and Guienne directly, as well as through Normandy, an abundant supply of the wines of those countries—de graves and sauterne as white wines, but more particularly the red wine of Bordeaux, from which was made, with sugar and other ingredients, the clarified wine termed by our ancestors 'clairet' or 'CLARET,' a term which continues in use among Englishmen for wine of Bordeaux.

At this date and for a long time subsequently, wine was not, except perhaps in London, an article of ordinary consumption among the class of citizens and burghers, either at home or in taverns. The assessments of the moveables of the inhabitants of Colchester for the 7th of 1295 and the 15th of 1301, which supply an inventory of everything in their houses, afford only two cases in which wine is mentioned: John Colyn has a cask, valued at 40*s.*; and Henry Leycester, one pipe, value of two marks, viz., £1 6*s.* 8*d.*, which he has received from Stacey of Herewyc for sale. In taverns, where red and white Bordeaux wines were sold, though the price, as regulated under the assize, was low, drinking was effectively limited by the scarceness of money. To commence to haunt taverns, was regarded, in the times of the Plantagenets, as primâ facie evidence that a man had found a treasure, that is to say, had

more money than he rightly should have, for which he was liable to be attached by four or six pledges, under the statute relating to the office of coroner.[1]

At the commencement of the 14th century, the wine trade received an impulse from the encouragement given to the foreign merchants by an alteration in the toll taken by the king on the arrival of wine-laden ships at an English port, which enabled them, for the first time, to calculate with certainty the outgoings for custom. They now increased their ventures with results which were evident in 1330 in the multiplication of taverners; there 'were then more taverners in the kingdom than were wont to be.'

The taverners were accused of selling their wine when corrupt; and, not being liable either to the pillory, for malpractices in their business, as were the bakers and brewers, or to any penalty specially imposed for the sale of corrupt wine, carried on this evil practice with impunity. Moreover, as the assize made no allowance for the expense of the carriage of the wine from the port of arrival to the place of sale, a most important item in the cost of a cask of wine in those days of imperfect highways, they simply disregarded it, and 'sold their wines, the gallon, such price as they themselves would.' It was, therefore, necessary to regulate them; the law was altered, so as to admit of a legal charge for wine at a 'reasonable price,' having regard to the expense of carriage to the place of sale, as well as the price of the wine at the port of

[1] A.D. 1276, 4 Edw. I. st. 2. See also the Stat. of Frankpledge, 18 Edw. II. st. 1, c. 28, 1325.

importation. An assay of wines was required in every town at Easter and at Michaelmas. A special power to seize corrupt wines, pour them out, and break the vessels in which they were contained, was given to the local authorities. And general powers of enquiry, regulation and punishment were placed in the hands of the chancellor and treasurer, justices of the one bench and the other, and justices of assize.[1]

The feasts of the Order of the Garter and the Round Table at Windsor, and the continuous festivity that formed such a conspicuous feature in the life of English nobles during the Hundred Years' War, caused the demand for wine to outrun the supply, until, in 1363, a general license, 'by the king's good will of his grace and sufferance,' was given to all merchant denizens, not being artificers, to pass into Gascoign to fetch wines thence, 'to the intent that by the general license greater plenty of wine might come.'[2] Thus encouraged, the native merchants extended their ventures, and were able to grant to the king a 1371.
duty or tunnage on all wine imported; while that prince of vintners, lord mayor Picard, entertained, right royally, at his house in the Vintry, the four kings of England, France, Scotland, and Cyprus, and the Black Prince, 'besides others, noblemen, "keeping," after dinner, "his hall" for all comers that were willing to play at dice or hazard.'[3]

The development of the wine trade was checked by the events of 1374, when the Black Prince endeavoured to meet his expenses in the support of the

[1] Stat. West. 4 Edw. III. c. 12. [2] Statute of 1363. [3] Stow.

cause of Don Pedro the Cruel in Spain, by the collection of a fuage, or smoke farthing tax, from the poverty-stricken inhabitants of Aquitaine, and a revolt resulted that led to the severance of our connection with that country. This diminished the import of the wines of Gascony and Guienne, and increased their cost to such an extent that Richard II., in whose household, an army of followers, the consumption of wine was enormous, attempted, in 1383, to limit the number of consumers by a prohibition of the sale of clarets by retail; which, however, was repealed in 1385.

As the supply of Bordeaux wine fell off, that of the wines of the Peninsula became more abundant. In 1381, we find the wines of Osey and Spain specified in the regulations of the price of wines, the price being the same as for the wine of Gascony, viz. 6*d.* the gallon; while that of the best Rochel is 4*d.*, and that of Rhenish, 6*d.* Henceforth a steady, though not rapid, increase is observable in the consumption of these wines; and in 1436, the bastard wine of Spain and the wine osey of Portugal are mentioned, in the 'Libel of English Policy,' as two of the principal articles of merchandise imported into England from those countries.

Sweet wines are also mentioned in the 'Libel,' as forming part of the cargoes of the great carricks of Venice. These wines were still, as they always had been, expensive luxuries: but about the middle of the century, the importation of malmsey from Crete considerably increased. This and the other Levant

wines were imported in, and sold by the *butt*, as may be remembered from the 'butt of malmsey' in which, according to Holinshed's story, which has not, however, been verified, the duke of Clarence, brother to Edward IV., was 'privilie drowned in the Tower.' The butt was half a tun.[1]

Meanwhile the vine had been introduced, about 1421, from Crete, into the island of Madeira; and the Canaries had been planted with vines from the Rhine district, which, improving in the richness of their grapes, yielded the famous canary of after times.

Thus was formed a class of wines termed by the legislature SWEET WINES, including 'malmsey, romney, sack and other sweet wines,' for which the price was always higher than that of the other wines in England. In 1531 and 1536, it was 12*d.* the gallon, as against 8*d.* for Gascoign, Guyen, or French wines.[2]

At this date, the administration of the law relating to the sale of wine was entrusted, in towns, to the mayors, sheriffs, bailiffs and other head officers; and in counties, to the justices of the peace.[3] A power to regulate the price of wines sold in gross, extended, in 1542, to wines sold by retail, was given to the lord

[1] It is mentioned in a statute of 1483, which regulates the vessels in which wine may be sold and their contents in gallons. The wholesale vessels are—the tun, to contain 252 gallons; the butt and the pipe, to contain 126; the tertian, or puncheon, to contain 84; the hogshead, 63; the tierce, 41½; the barrel, 31½; and the rundlet, 18 gallons. The only retail measures allowed are the gallon, pottle, quart, and pint.—1 Rich. III. c. 13, confirmed by 28 Hen. VIII. c. 14, s. 5.

[2] 23 Hen. VIII. c. 7; 28, c. 14. [3] 28 Hen. VIII. c. 14.

chancellor, lord treasurer and certain other great officials. Originally, they were required to raise or lower the price as occasion demanded; but, after 1549, were to exercise this power annually, at some time after November 20[1] in the year, that is, after the vintage was completed. The price fixed regulated the sale throughout the kingdom; but subsequently, in the reign of Elizabeth, a retail price for wines was to be fixed for every particular county and town.

1553. When, in consequence of the multiplication of taverners, about the middle of the sixteenth century, the sale of wine by retail was restricted to towns, and the number of taverns to be kept in any one town was limited, a sumptuary law prohibited any person from having, in his house, any piece or vessel of Gascoign, Guienne, French or Rochel wine containing above 10 gallons, unless he had a property qualification in land of 100 marks per annum, or goods and chattels of the value of 1,000 marks, or was the son of a duke, marquess, earl, viscount or baron of the realm.[2]

The retail price of wines during the reign of Edward VI. was the same as that for 1536, except for Rochel, which was only 4*d*. the gallon.

In the reign of queen Mary the importation of sweet wines resembling malmsey considerably increased;[3] but it was in 'the spacious times of great Elizabeth,' when, after the destruction of the Spanish Armada, expenditure expanded in every direction,

[1] 37 Hen. VIII. c. 23. [2] 7 Edw. VI. c. 5. [3] 1 Eliz. c. 11.

that the enormous increase in the consumption of wine in England bore testimony to the increasing riches of the country. 'England now consumes,' wrote Cecil, 'four times as much wine as formerly;' and not only were French wines ordinary drinks, but also the Italian, Grecian, Spanish, and Canarian wines —vernage, cate, pument, raspin, muscadel, romnie, bastard, tire osie, capric, clarie, and malmsey, of great strength and value, besides the time-honoured hippocrass, and other manufactured drinks.[1] These the courtiers and the 'gentility' drank out of those Venice glasses from Murano they now preferred to vessels of gold and silver, which they 'loathed on account of the abundance of those metals.'

To this increase in the consumption of wine and the habits of intemperance our soldiers acquired during the long campaigns, the 'lingering wars,' in the hard-drinking Netherlands, was due a tide of drunkenness which the legislature endeavoured to stop by the Tippling Acts of James I. But at this date the court, as well as the camp, and the tavern, and the alehouse, was the scene of debauch hitherto unknown. The bacchanal propensities of king James are notorious in history. He, as a Scotchman, would naturally prefer that claret of which, in Scotland, from their intimate connection with France, they ever had the best; but SACK now became a favourite drink at court: 'Whereas in tymes past,' runs an order of the royal household in 1605, '*Spanish wines called sacke*, were little or noe whit used in our court,

[1] Harrison, Description of England, p. 281.

and that in later years, though not of ordinary allowance, it was thought convenient that noblemen &c., might have a boule or glass &c., We, understanding that it is now used as a common drink &c., reduce the allowance to twelve gallons a day for the court &c.'[1] The allowance might with advantage have been further reduced, if we are to believe that ladies at court not unfrequently showed unmistakeable signs of the effects of the stronger wines then coming into fashion.[2]

An interesting contest for supremacy between the new-comer sack and the old national ale is noted by Beaumont in verse, about 1610, where he gives first: An exaltation of ale; then, A praise of sack; and then, The answer of ale to the challenge of sack.[3] The rivalry between the two liquors continued for several years, and either side found willing supporters, advocates, and even poets—'et cantare pares et respondere parati,' in the same way that the wines of Champagne and Burgundy had, in Charles Coffin and Gréneau, their poetic advocates in the famous controversy as to their respective merits, in the reign of Louis XIV.

The other white wines consumed in England at this date were Rhenish, Greek wine, white muscatel, sherry and canary;[4] but since the opening of the ports, in August 1604, every drinker had been able

[1] MS. Harl. 293, fo. 162.

[2] 'Are seen to roll about in intoxication,' Letter of Sir John Harrington to Mr. Secretary Barlow on the subject of the 'Court Revels,' 1606.

[3] Beaumont (Beaumont and Fletcher) was born in 1586 and died in 1615.

[4] Albumazar.

to challenge the foreigner in the wine of his own country. It was a roystering time of toasts, and, as in ancient times—

> Naevia, sex cyathis; septem Justina, bibatur,
> Quinque, Lycas; Lyde, quatuor; Ida, tribus—

so now it was the fashion for the gallant to number the letters in the name of his mistress, in cups to her health; 'drink every letter on't in stum,' as Butler writes a little later than this. But healths were drunk in a variety of ways:—'Teach me, thou noble Bacchus,' writes Decker in the Gull's Horn Book, 'how to take the German upsey freeze, the Danish rowsa, the Switzer's stoop of Rhenish, the Italian's parmizant, the Englishman's healths, his hoops, cans, half-cans, gloves, frolicks and flap dragons. Lay open all thy secrets and mystical hieroglyphicks of rashers of th' coals, modicums and shoeing horns, and why they were invented and for what use.' The summum bonum of our tradesmen, their felicity in life and their chief comfort seemed to be, 'to make merry together in an alehouse or tavern, as your modern Muscovites do in their mede inns, and the Turkish in their coffa-houses;'[1] and such was our 'potency in potting,' that 'your Dane, your German, and your swag-bellied Hollander were nothing to your Englishman.' It is right, however, to add that Burton places the Dutch in the supreme position, 'offering drink to all comers with a pail and a dish,' adding an observation similar to that of Montaigne about the Germans, that they

[1] Gull's Horn Book, A.D. 1609, p. 29.

'love a man that will be drunk, and honour him for it.' [1]

Meanwhile, the price of wine had steadily risen; and, in 1632, the retail price, *the quart*, was fixed: For canary, muscadels and alicant, at 12*d.*; sack, and sack and malagoes, 9*d.*; best Gascon and French, 6*d.*; and Rochelle and other small wines, 5*d.*[2]

Under the commonwealth, the consumption of Spanish wines continued to increase; for, although these wines were charged with a differential duty of 3*l.* the tun above other wines, by the Puritan republicans, who abhorred the principles of his most Catholic majesty of Spain, and, as a rule, were more given to drinking aqua vitae than sack, the demand for them was favoured by the prohibition of French wines, in force from 1648 to 1656, in retaliation for the duties to which our merchandise was liable under the French tariff.

The royalists were, as a rule, wine-drinkers, and CANARY was the favourite wine of the period. Broome, a royalist poet, praises it, in 1648, above all other liquors. 'Your cider and perry may make a man drunk but not merry.' Beer is a drowsy liquor. So also is metheglin. 'Your claret and white (wines) have a gunpowder fury; they're of the French spright.' Muscadine, alicant, and tent are mere holiday wines; while the bagrag-baccarak and Rhenish you must with ingredients replenish: 'Tis wine to please ladies

[1] Burton, Anat. Mel. between 1617–21, i. 107.

[2] Proclamation, Feb. 1, Foedera XIX., p. 405; Anderson's Commerce, ii. 351; Rushworth, ii. 117.

and boys with, but not for men to rejoice with.' Canary is your only drink.

The taste for Spanish wines was now firmly rooted, and notwithstanding their price, which was, in 1656, 1*s.* 6*d.* the quart, as against 7*d.* for Gascoigne or other French wines, those wines gradually superseded the French wines in the market, until the Restoration, when everything French came into fashion, and the wines of France rapidly resumed their former ascendency as the drink of the upper classes, the import in 1668–9 being 5,726 tuns, as against 6,343 tuns of Spanish wines.

At this date the import of wine from Italy and Portugal was 'not worthy of mention, being limited, if any existed, to presents from abroad, and therefore not entered in the customs-house books.'[1] But already an event had happened which was destined to have the effect of largely increasing the import from Portugal. In France, where the principles of the protective or mercantile system were now supreme, Colbert had been compelled, in 1667, against his better judgment, to alter his tariff of 1664, and charge with high duties many articles imported from England. We now retaliated by imposing additional duties on French wines, and in 1677 prohibited the importation of them for three years. The prohibition was soon

[1] Davenant, Report, Public Accounts, Works, v. 373. The retail price for wines the quart was in 1664: For canary, muscadell, allegant, or other Spanish or sweet wines, 1*s.* 6*d.*; Gascoigne and French, 8*d.*; Rhenish, 1*s.* The lord chancellor, lord treasurer, and certain other high officials had power, as before the commonwealth, to alter the prices once a year by proclamation.

removed, but only to be reimposed on the outbreak of war after the Revolution, and to be succeeded, on repeal of the second prohibition, by duties amounting almost to a prohibition. These proceedings diverted the course of trade, and French wines came into England, not directly, but by way of Spain and Portugal. The Portuguese, wise enough to see and take advantage of the opportunity, set to work to increase their vineyards for red wine[1] with such success that before long, considerable quantities of wine the growth of that country were imported into England. The Portuguese wines 'took well' with the people of England; while the importation of them was encouraged as more to our interest, according to the theory of the balance of trade that then prevailed, than a trade in wine with France.[2] And, in the result, from 1699 to 1702 our average import of wine was as follows:— From Spain and the Canaries, 9,039 tuns; Portugal, 6,897; Italy, 1,508; and France, 1,245.

The total import, it will be observed, exceeds, by half as much again, the import for 1668–9;[3] and indeed at this date, although complaints were heard that trade was on the verge of ruin, a rapid increase of riches in England is evidenced by the unlimited indulgence of our passion for drink, notwithstanding a considerable increase in the price of wine. 'The rates we then paid for wines and the excess in our

[1] Brewster, Essays on Trade, p. 37.

[2] Cary, Essay on Trade, p. 118.

[3] This account is exclusive of the import of Rhenish, which was from 1699–1702 only 736 tuns, having been 924 in 1662 3. Davenant, Report, Public Accounts, 1711, Works, v. 373, 374.

use of wine were a reproach to our nation and the wonder of our neighbours.'[1]

The war of the Spanish Succession caused a second diversion of the wine trade, for which the Portuguese were well prepared; and this war and *the Methuen Treaty*, 1703, by which we bound ourselves to admit the wines of Portugal and Spain at rates of duty less than those payable on the wines of France, in effect secured the supremacy of the wines of those countries over the wines of France in our market, and rendered the wines of Bordeaux, Burgundy, and Champagne luxuries for the higher classes, with whom the cost of these wines, and the difficulty in getting them, caused them to be perhaps more than ever in request.

A taste for French wines continued indeed yet a while among persons of the middle class. For these persons the adulterator of wines continued his operations, mixing different sorts of wines together, or using 'cider, perry, stummed wine, vitriol, honey, sugar, syrup of sugar, isinglass, brimstone, lime, raisins, juice of raisins, water and other liquor, clary and other herbs, and flesh of various sorts;' while the wine brewers, 'subterranean philosophers employed in the transmutation of liquors by the power of magical drugs and incantations, raised for them, under the streets of London, the choicest products of the hills and villages of France, squeezing Bordeaux out of the sloe, and

[1] Brewster, Essays on Trade, p. 36, who says:—'In the compass of mine own knowledge almost as great a rise has been on French wine (as that in the price of sherry and canary). The first cargo I was concerned in from Bordeaux we had the best Graes wine for 24 crowns the tun, which I have lived to see current at 48.'

drawing Champagne from the apple, and exercising an art which might have been hinted at by Virgil in that remarkable prophecy,

Incultisque rubens pendebit sentibus uva,

by which a plantation of northern hedges could be turned into a vineyard.'[1] But eventually the general taste for French wines gave way. Between 1712–14 we find in the 'Postboy,' the 'Daily Courant,' and other newspapers, puffs of the new natural OPORTO WINES, and advertisements of claret to be sold at a greatly reduced price; and henceforth, for a century and a half, port and sherry were the wines most extensively consumed in England.[2]

The WINE OF MADEIRA was not much in fashion in England until the Seven Years' War. In our colonies in America and the West Indies it had long been established as a favourite;[3] and from these parts

[1] 'Tatler.' To the free exercise of these arts the 'Spectator' alludes feelingly where, paying a willing tribute of praise to Messrs. Brooke and Hellier as wine merchants who might be trusted, he states 'they have insured our safety at our meals.' No. 362. Letter of Tom Pottle, April 25, 1712. He speaks of 'right Herefordshire poured into Port-o-Port.' The art was one of long standing in England. Evelyn mentions the 'sophistications, transformations, transmutations, adulterations, bastardisings, brewings, trickings, not to say even arsenical compassings of Bacchus, practised by the priests of his Temples, the vintners in their taverns.' 'Et miramur noxium esse vinum!' may we not add with Pliny?

[2] It was not, however, until the great war with France, when rents increased and the supply of French wine fell off, that port attained the supreme position as an after-dinner wine in English country houses, and was consumed in such remarkable quantities. The most famous sherry was the 'Bristol milk,' mentioned by De Foe and many other visitors to that city. The name has continued in use to the present day.

[3] This wine was specially exempted from the prohibitions of the Navigation Act. It was allowed to be imported into the colonies directly, while the European wines, which could only be imported from Great Britain, were practically excluded by their price, loaded as they were with taxes of which only a part was drawn back on exportation.

our officers brought back a taste for the wine. At the conclusion of the war, the consumption was favoured by the national prejudice which would allow no sort of encouragement to the consumption of French wine; and Madeira continued to be in high favour in England, until Liston discovered that we were injured by its acidity, and the Regent introduced the use of sherry into the fashionable world.

Meanwhile the price of French wines, and the difficulty of getting them, caused them to continue in great request among the higher classes. 'The article of French wine,' wrote Swift, 'is hardly tolerable in any quantity or degree of plenty to a middling fortune.' To keep a good cellar of French wines, of Bordeaux, Champagne and Burgundy, marked the rich man, and formed an object of ambition for those who desired to appear rich. Profusion in wine gratified a love of display, and gave a character for free hospitality to those who lavished on their guests this most expensive luxury. And to this, perhaps, as much as to the moistness of our climate, which forms a natural incentive to drinking; or our habit of living much in the open air, engaged in sports and employments that require great bodily exertion; or the early hour of dinner, which gave ample time for prolonged indulgence in the drinking of healths and toasts; or the scarcity of the means of rational enjoyment during the long hours of the evening, was due the drunkenness for which Englishmen became notorious.

An Englishman of the wine-drinking classes was bred to hard drinking, as was Walpole by his father,

who filled his son's glass twice to once for his own—'for it is not right that a sober son should see his father drunk.' He was initiated in the mysteries of Bacchus, in view of the ancestral portraits of the family, of men of two-bottle or three-bottle renown, to whose powers in drinking he might hope, with experience, to attain. And he was further trained to the part, at the university—at Oxford, perhaps, whence Carteret 'brought, with a great stock of Greek and Latin, that vice of drinking by which he degraded himself, and which he retained and practised ever afterwards,'[1] and where Johnson 'drank his three bottles of port without being much the worse,' or at Cambridge, the sister university, well matched in this respect with Oxford: 'Why, ma'am,' said Johnson, asked by a lady the best for her son, 'there is an equal quantity of port drunk at both.'

This education rendered him, in his future life, fit to shine in that 'elegance and delicacy of convivial intercourse' of which Chesterfield has given an amusing picture in the Club of the Soakers. It rendered him equal to the duty of keeping up the character of a 'gentleman,' at an inn, where that 'warmest welcome,' which Shenstone mentions, was ever closely connected with the 'entertainment' of the guest by means of the consumption of liquor on the premises. There would be no necessity to 'give positive orders that, as I do not drink, my servant shall make up for my deficiencies below,'[2] orders perhaps unnecessary, for it was generally acknowledged that, as Swift's footman says, 'when your master lodgeth at inns, every dram extraordinary that you drink raiseth his character.' Man as well

[1] Chesterfield, Characters. [2] She Stoops to Conquer.

as master was bound to drink 'for the good of the house.'

Lastly, he thus acquired the most useful accomplishment of the day, and was able to take his seat with confidence at the dinner table and hold his own with those who gave us the proverb, 'drunk as a lord;' in the days of St. John[1] and Harley, and Addison and Steele, Walpole, Pulteney and Carteret; in 1749, when Horace Walpole writes to say, 'drinking is at its highest wine mark;' with Granby, whose 'constant excesses in wine inflamed his sanguine complexion and hurried him out of world at 49,'[2] and Charles Townshend, and Northington, who held that post of president of the council which Grenville terms 'a drunken place by prescription,'[3] and North; with Charles Fox, Sheridan and the duke of Norfolk, or Pitt and Dundas, who in 1796 were represented in caricature as Bacchus and Silenus on the wine cask; for all these illustrious men were hard drinkers—the picture is the same—'inflatum hesterno venas, ut semper, Iaccho,'—and in their example conduced in no small degree to maintain this evil habit in fashion. And this fashion or habit of drinking to excess continued down to days not very remote; for Sydney Smith, speaking from personal recollection, says that after dinner, even in the best society, one third of the gentlemen at least were always drunk.

[1] Bolingbroke was brought up under Dean Aldrich, of Christ Church, whom tories termed 'The Champion of the Church,' and whigs, 'The Priest of Bacchus.'

[2] Walpole, iv. 179.

[3] 'Lord Granville had it, and lord Northington has—and on that ground I think lord Gower will have it,' as indeed he did.

Section I

The Duties on Wine.

Under the Great Statute of the Customs, as the Act settling the port duties was termed, passed in 1660, after the restoration of the monarchy, wine was charged with duties which amounted to a tunnage (the tun containing 252 gallons) of 4*l.* 10*s.* if imported into London, and of 3*l.*, if imported into any other port—except muscadels, malmseys and other wines of the Levant, which were usually imported into Southampton or Bristol, which, on importation into those ports, were charged at the London rate, and Rhenish wines, which were charged by the awme, of 40 gallons, 1*l.*, into whatever port imported.

Wine brought from any other port to London paid the difference in charge. Merchant strangers paid an additional tunnage of 1*l.* 10*s.*, and the ancient duty of butlerage, of 2*s.* the tun ; while native merchants were liable to the king's prisage.

These duties were increased by an additional tunnage, of 3*l.* for French, German, Portuguese and Madeira wines, and 4*l.* for other wines, to be paid nine months after importation. In the whole, therefore, the duty for wine imported by native merchants was 7*l.* 10*s.*, or 8*l.* 10*s.* according to the country of growth. An additional tunnage of 10*s.*, imposed

in 1666 for the purposes of the coinage, and subsequently known as the 'coinage duty,' raised the duties to 8*l.* and 9*l.*

In 1685, on the accession of James II. to the throne, the tax on wine was increased by the grant of an additional tunnage of 8*l.* for French, and 12*l.* for other wines.

In the course of the war of the tariffs with France, in which we took our first step in 1668, their wines formed our principal object of attack, and in retaliation for the duties to which articles of English manufacture were liable under their tariff, we imposed on several occasions either temporary duties or a direct prohibition upon the importation of their wines; but an additional tunnage of 8*l.* to which they were subjected by the 'impost of 1792,' and another of 25*l.*, part of the 'French duty' charge of 1698—that is to say, a differential duty of 33*l.* the tun against them—was subsequently made perpetual.

The effect of this and the higher rate of taxation which, under the provisions of the Methuen treaty of 1703, we bound ourselves to maintain for French, as opposed to Portuguese and Spanish wines, was felt for more than 120 years. Spanish and Portuguese wines had an indisputable pre-eminence in the English market. French wines were a luxury for the richer classes, and the trade was in the hands of the smuggler. At a low estimate more than half the French wine consumed in England was smuggled wine. Walpole endeavoured, by his Warehousing Bill, to stop the operations of the smuggler, but, having labelled the

Bill with the hated name of 'Excise,' was unable to pass it, and the smuggler remained master of the position until the times of Pitt.

Meanwhile, the wine cask was put in request for additional contributions to our revenue by Pelham, in the war of the Right of Search; by Dashwood, as part of the additional taxation termed 'the first-fruits of the peace' after the Seven Years' War; and by North, twice, in the war of American Independence.[1] On these four occasions the additional tunnage was 12*l.* for French, and 8*l.* for other wine, in accordance with the difference required by the stipulations of the Methuen treaty. In addition to which, wine was also subject to the two 5 per cent. increases on the port duties termed 'the imposts' of 1779 and 1782.

One of the results of this excessive taxation of wine was the adulteration of liquor sold under this description to an extent that has never been surpassed in the history of abominations of the kind.

This was more particularly evident in port. It has been said, in allusion to the operation of the Methuen treaty, that while a drinker of claret, always the favourite wine in Scotland, 'proud and erect the Caledonian stood,' but when, practically, by this treaty obliged to drink port wine, 'he drank the poison and his spirit died'! Considering the extent to which adulteration was carried, according to lord North, when he imposed his second additional duty in 1780, and of what it consisted, it is wonderful that British constitutions survived the ordeal.

Another result was the smuggling of French wine

[1] In 1745, 1763, 1778 and 1780.

that prevailed. Excessive taxation had reduced the import of this wine, duty paid, to 10,000 tuns in the year before Pitt came into office ; but in 1786 he took measures with a view to suppress or mitigate smuggling and adulteration. He now was able to pass, without opposition, a measure for subjecting wine to a system of excise supervision by means of stock-taking and a requirement that no amount of wine above three gallons at a time should be allowed to be removed from place to place without an excise permission or 'permit,' the system which had been contemplated by Walpole's Excise Bill in 1733 ; and he considerably reduced the duty on wine. By his famous commercial treaty with France, we agreed to take the wines of that country at lower duties. They were already, Pitt observed, so much in the possession of our markets that with all the high duties paid by us they found their way to our tables. Was it, then, a serious injury to admit these luxuries on easier terms ? The admission of them would not supplant the wines of Portugal or those of Spain, but would supplant only a useless and pernicious manufacture in this country. And in the result the duties were reduced, at first, to 5*s.* 2*d.* the gallon for French, and about 3*s.* for other wines, and eventually to 3*s.* 9*d.* for French, and 2*s.* 11*d.* for Madeira, Portuguese, Spanish and Cape wines, with higher rates for Rhenish, German, and Hungary wines.[1]

[1] French—Customs, if imported into London, 29*l.* 8*s.* ; any other port, 25*l.* 4*s.* ; and if in a foreign ship, an additional 4*l.* 4*s.* Excise, to be paid before landing, 17*l.* 17*s.* Portugal, Madeira, Spanish, and other wines—Customs, if imported into London, 19*l.* 12*s.*, into any other port,

This reduction of duty had the effect of increasing the import of duty-paid French wine, in the six years from 1787 to 1792, from 100,000 to 683,000 gallons; while the average annual consumption of duty-paid wine of all sorts in Great Britain was from 1786–94, 5,524,000 gallons, and the revenue about 900,000*l.* In 1795, the consumption was over 7,000,000 gallons.

Pitt now heavily taxed wine for the purposes of the war; raising the duties, in 1795, to 6*s.* 1½*d.* for French, and 4*s.* 1*d.* for Madeira, Portuguese and Spanish wines, and, in 1796, increasing them to 8*s.* 6*d.* and 5*s.* 8*d.*[1] The consumption declined to 4,189,000 gallons in 1796; but in 1797, was nearly 5,500,000, and on an average from 1801–3, with duties at 8*s.* 10*d.* for French and 6*s.* 6*d.* for other wines, was 274,000 gallons of French, and 7,396,000 gallons of other wines.

When the war broke out again, after the brief interval of quiet that followed the peace of Amiens, the duties were raised, in 1804, as follows:—

	s.	*d.*
For French wine, the gallon . . .	11	5
„ other wine „ „	7	7[2]

The yield, in 1815, including the license duties for the sale of wine, was over 1,900,000*l.*

The war duties were continued after the peace; but notwithstanding this heavy taxation, the consump-

16*l.* 16*s.*; and if in a foreign ship, an additional 2*l.* 16*s.* Excise, before landing, 11*l.* 18*s.* Rhenish, German, and Hungary wines imported into any port, 4*l.* 4*s.* more than French wines imported into London.

[1] 30*l.* the tun for French and 20*l.* for other wines, in 1795 as excise, and an addition of the same amount in 1796 as customs.

[2] 44 Geo. III. c. 49. From April 1804 until twelve months after the conclusion of a definite treaty of peace.

tion of French wines now increased so as to reach in 1818 the amount of the average consumption for the five years before the war. After this the import declined; and, in 1824, notwithstanding the increase in the population, and the general prosperity that prevailed, the consumption of wine of all sorts was only 254,268 gallons of French and 4,847,976 gallons of other wines. With a view to increase the consumption, Robinson, in the next year, reduced the duties to 6*s.* for French and 4*s.* for other wines,[1] at an estimated loss of 230,000*l.* per annum; and in the tariff of the same year, the duties were reimposed wholly as port duties, and by reference to the *imperial gallon*,[2] as follows:—7*s.* 3*d.* for French, and 4*s.* 10*d.* for other wines, except Cape, for which the rate was 2*s.* 5*d.*

The reduction of the duty had the effect of increasing the import of French wine to more than three times the previous amount, and the reduced duty produced 9,000*l.* a year more than the old rate of 11*s.* 5*d.* the wine gallon! 1831.

On the expiration of the Methuen treaty, Althorp was able to *equalise the duties* for all sorts of wine,[3] at 5*s.* 6*d.* the gallon, except Cape, which was still favoured by a lower charge of 2*s.* 9*d.* On this occasion, the reduction of the duty on French wine had

[1] Except Cape, for which the rate was 2*s.*

[2] The old wine gallon contained 231 cubic inches; the imperial gallon contains 277·274. For practical purposes 6 wine gallons may be taken to equal 5 imperial gallons.

[3] From July 19, 1831, by resolution, but the Act was not passed until October 5. 1 & 2 Will. IV. c. 30.

little, if any, effect in increasing the consumption; the import of Champagne, Burgundy, and Bordeaux wine, or as we term it, claret, was already sufficient to meet the limited demand of the richer classes; the great class of consumers continued to prefer sherry and port, and these wines kept their place notwithstanding the equalisation of the duties.

In 1832 the gross yield was 1,627,000*l.*

There was now little or no reason for the continuance of the inconvenience, annoyance, trouble and delay to the merchants involved in the system of excise survey and permit established by Pitt. The establishment of the preventive coast-guard had diminished the operations of the smuggler, who, moreover, found a more profitable investment for his capital in the business of smuggling tobacco and spirits, articles imported in smaller packages and with less risk of damage than wine. In short, the smuggling which had been one of Pitt's chief reasons for introducing the excise system, was at an end; while adulteration, his other reason for the measure, was now considered to be a matter of internal police, rather than a subject for the interference of a revenue department, or more properly, a matter for the consideration of the purchasers of goods, on the caveat emptor principle. From sherry with a large admixture of Cape, the prevailing form of adulteration, what harm resulted? The purchaser obtained a wine which, from the price, he must know not to be pure sherry, and drank it, pleased to have the article in that form, and unable to afford otherwise to purchase wine. On these

grounds, the commissioners of excise inquiry embodied in their report on the subject, in 1834, suggestions which, in 1835, led to the liberation of wine from the excise.[1]

In 1859, the yield was nearly 1,850,000*l.*; and in the next year, in consequence of the Cobden treaty with Napoleon III., Gladstone was able, on our part, to reduce the duties which amounted to a positive prohibition of the wines of the lighter vintages of France. 1860.

The duties were now imposed upon a different principle. A scale was introduced, having reference to the strength of the wine; and duty was charged on the wine, per gallon, as follows: on all wine containing less than the following rates of proof spirit, verified by Sykes's hydrometer, viz:—

	s.	*d.*		*s.*	*d.*
Less than 18 degs.	1	0	Less than 40 degs.	2	5
„ 26 „	1	9	„ 45 „	2	11

Wine containing 45 per cent. and upwards of proof spirit was to be deemed mixed spirits and chargeable with duty as such.[2]

Wine imported in bottles, of less strength than 40 degrees, was charged 2*s.* 5*d.* the gallon.

This alteration increased the quantity of wine retained for home consumption from 6,776,000 gallons in 1859, to 11,456,000 in 1864; a rise of nearly a million of gallons when compared with the consumption for 1863. The yield was now 1,317,000*l.*

Subsequently, the importation of wine in bottles was allowed under the same duty as that allowed on

[1] 5 & 6 Will. IV. c. 39. [2] 23 & 24 Vict. c. 110.

wine in the cask; and in 1876 the charge according to the degrees of proof spirit was altered to the following:—

	s.	d.
Less than 26 degrees . .	1	0
„ 42 „ . .	2	6

and for every degree of strength beyond the highest above specified, an additional 3*d.* the gallon.

In 1875 the yield was 1,733,000*l.*, showing a small increase on that for 1874. After which it declined to 1,404,173*l.* for 1880.

In this year, Gladstone proposed an alteration in the duties, to take effect from the expiration of the treaty with France, or rather, asked the House for an empowering enactment to enable the Government, before August 15, to reduce the scale of duty, in order that arrangements might be made which, he hoped, would be very beneficial to the general commerce of the country. One of the principal features of the plan was the introduction of a low rate of 6*d.* the gallon for wines up to a strength of 20 degrees of proof spirit, and for bottled wines there was to be a duty of 2*s.* the gallon. The alteration would have involved a loss to the revenue of about 300,000*l.* a year; but in the event the proposal was not carried into effect, in consequence of the failure of our negotiations with France for a renewal of the treaty.

The yield, in 1882–3, was 1,294,000*l.*

As may be supposed, the import of wine varies considerably in different years, by reference to the wine crop, as well as the demand for wine. From 1877 to 1879 the import decreased by no less than

Note.

Page 134, line 1.—The charge had been altered in 1862, and had applied to wine in bottles since 1866. The legislation of 1876, in "The Customs Tariff Act" of that year, was a re-enactment of existing duties.

4,400,000 gallons, or 22·5 per cent. In 1880, there was an increase of 2,223,000 gallons, chiefly in wines *from* France, which, as the commissioners of customs shrewdly observed, having regard to the large and increasing importations of wine from Spain and Italy into France, were not necessarily wines *of* France.

The following statement shows the quantity in gallons received in 1880 from the principal wine-producing countries :—

Countries.	Gallons.	Increase on 1879.
Germany and Holland . .	985,000	197,000
France	6,996,000	1,289,000
Portugal	3,144,000	256,000
Spain	5,395,000	336,000
Italy	564,000	57,000
Madeira	119,000	28,000
British Possessions, Africa .	12,000	1,000
Other countries . . .	170,000	59,000
	17,385,000	2,223,000[1]

In 1881 the import fell to 16,297,000 gallons, or 6·2 per cent. ; the decrease being almost entirely in white wine from France and Spain. In 1885 the yield had decreased to 1,233,000*l.* ; a loss of exactly half a million when compared with the yield in 1875.

[1] Customs Reports, xxv. p. 13.

Section II.

Taxes on Persons selling Wine.

Tavern—taberna, was the distinctive term for the wine-house of the middle ages, as opposed to the ale-house; and the first restrictions on the establishment of taverns were imposed in 1553, the year after that in which the keepers of alehouses and tippling houses were first required to obtain a magisterial license for their business.

The consumption of wine in England was increasing daily. 'Great numbers of taverns had recently been set up in back lanes, corners, and suspicious places within the city of London, and in divers other towns and villages within the realm.' And 'in order to avoid much evil rule and the common resort of misruled persons frequenting these taverns,' the legislature now prohibited the sale of wine in any place not within a city, town-corporate, borough, port town, or market town,[1] and placed the regulation of the retail sale of wine, in cities, boroughs and towns corporate, in the hands of the mayor and local authorities, and in towns not corporate, in the hands of the county magistrates. The number of taverns to be allowed in a town was limited to two, except in London, which was allowed forty taverns;

[1] Gravesend, Sittingbourne, Tuxford, and Bagshot were excepted.

York, where eight were allowed; Bristol, for which the maximum number was six: Norwich, Kingston-upon-Hull, Exeter, Gloucester, Westchester, Canterbury, Cambridge and Newcastle-upon-Tyne, where only four were allowed; and Westminster, Lincoln, Shrewsbury, Salisbury, Hereford, Worcester, Southampton, Ipswich, Winchester and Colchester, in which the number was limited to three. Licenses for the retail of wine were to be under the seal of, and were to continue in force for as long as, the licensing authority thought fit.[1]

These regulations did not interfere with the royal prerogative to license tavern-keepers and others selling wine to be consumed on the premises. This prerogative was subsequently recognised in the statute of 1623, which abolished monopolies in general, but specially reserved all grants, letters patent or commissions concerning the licensing of taverns or the sale of wine to be consumed on the premises, and all compositions for such licenses, provided that the benefit was reserved to the king.[2] And after the Restoration, the revenue from the wine licenses was specially reserved to the king, and formed the subject of an Act passed in 1660 for the purpose of regulating the sale of wine by retail.[3]

This Act defined retailing to mean the sale in retail measures—by the pint, quart, pottle, or gallon, or by any other greater or lesser retail measure, and prohibited any retailing of wine, to be consumed on or off the premises, except under

[1] 17 Edw. VI. c. 5. [2] 21 Jac. I. c. 3, s. 12. [3] 12 Car. II. c. 25.

a license from special commissioners to be appointed by the king, termed his majesty's agents for granting wine licenses. The licenses were to be for any term not exceeding twenty-one years, if the person licensed should so long live, at a half-yearly rent and without a fine; and were strictly personal licenses, so as to be incapable of assignment. Certain ancient privileges in regard to licensing the sale of wine were reserved to—1. The authorities of the two universities; 2. The vintners company; 3. Cities and towns corporate; and 4. The mayor and burgesses of the borough of St. Albans, who possessed, under a grant from Edward VI., the exclusive privilege of appointing three wine taverns in that town, for the maintenance of the school there.

This revenue from the wine licenses, alienated, in 1663, by the king, who settled it on his brother, the duke of York, and the heirs male of his body,[1] was revested in the Crown in 1670, the duke receiving, in lieu thereof, 24,000*l.* per annum, out of the hereditary excise;[2] and subsequently, in 1757, an annual sum of about 7,000*l.*, the average yield of the licenses for the last six years, was settled, in lieu of this revenue, on the Crown, and the special commissioners were abolished.

Meanwhile, another revenue from licenses for the sale of wine had commenced in 1710, when a duty of 4*s.* was imposed upon every license, to be collected by means of a stamp.[3]

[1] 15 Car. II. c. 14. [2] 22 & 23 Car. II. c. 26.

[3] This extended to licences granted by the university authorities, but

On the abolition of the wine licenses commission, retailers of wine were required to take out annual revenue (stamp office) licenses; and the license was charged with a duty varying according to the business done.

At this date retailers of beer paid 1*l.* for a license; and retailers of spirits, who were required also to have licenses as retailers of beer, 2*l.* for spirits and 1*l.* for beer. These payments were taken into account; the 4*s.* stamp duty was kept in force, and the amount chargeable for a license for wine was as follows: where the business was limited to the retail of wine, 5*l.* 4*s.*; wine with beer, 4*l.* 4*s.*; wine with spirits and beer, 2*l.* 4*s.*

The definition of retailing was now extended. Glass bottles, notwithstanding the tax imposed upon the manufacture in 1746, were now in common use for wine. 'Retailing' was to include the sale of wine in bottles, in any less quantity than a quantity equal to the measure of the cask or vessel in which the wine might lawfully be imported.[1] In the next year, the license was made a house license, available only for the single set of premises for which it was granted,[2] and licensed persons were required to have 'letters up,' as it is termed in revenue language, that is, to keep painted over the principal door of the house the words 'Licensed to sell Wine.'[3]

These REVENUE OR STAMP OFFICE LICENSEES, who

not to the keepers of the three wine taverns at St. Albans, or to the free vintners, who were not required to have licenses. 9 Anne, c. 23, ss. 23, 50, & 51. [1] 30 Geo. II. c. 19. [2] 32 Geo. II. c. 19, s. 3.
[3] Ann. Reg. x. 134.

carried on their business without any magisterial license, were not favourites with the justices, and their houses became hot-beds of iniquity of every kind. Fielding, the well-known writer and magistrate, particularly condemned them, in his evidence before a committee of the house of commons. And though he did not live to see the effect of his evidence, the committee, in accordance with his view, strongly recommended the abolition of this double licensing authority.

At last, in 1792, by an Act to amend the regulations regarding the licensing of alehouses in England, the revenue licensees,[1] were required, should they sell wine for consumption on the premises, to be licensed victuallers; and retailers of wine were placed under magisterial regulation, in the same manner as retailers of beer.[2]

In 1793 the number of licenses was, in England, 11,639; in Scotland, 799; and the yield for Great Britain 31,264*l.*

1815. In the last year of the great war with France, the duties were doubled, by Vansittart.[3] This caused a decrease in the number of annual licenses, until 1824, when the additional duties were taken off by Robinson (who now reduced the duty on wine), except for the license for retailing wine as a separate business. But this license was, on the revision of the excise licenses in 1825, turned into a DEALER'S LICENSE costing 10*l.*, which authorised the sale, in any

[1] The licenses had been made excise, in lieu of stamp, licenses in 1790.

[2] 32 Geo. III. c. 59. [3] 55 Geo. III. c. 30.

quantity, of wine not to be consumed on the premises. The only retailer recognised by the Act was the publican, who had to pay 4*l.* 4*s.* for his wine license, if he only held a beer license, or 2*l.* 2*s.*, should he also have a spirit retail license.[1]

The duties were now uniform in amount throughout the United Kingdom; and in 1827, the yield was nearly 70,000*l.* In 1840 Baring's additional 5 per cent. on the excise duties marred the neat simplicity of the guinea charges of 1825; and in 1842 the yield was nearly 82,000*l.*

The sale of wine continued to be limited to persons holding the dealer's license and public-houses, until 1860, when, in order to encourage the consumption of light wines under the provisions of the Cobden treaty with France, the sale by retail was allowed under two new sorts of revenue licenses: 1. To be consumed on the premises of a confectioner or eating-house keeper licensed to keep a refreshment house.[2] 2. In bottle, in the shop of any grocer or other person keeping a shop for the sale of goods, but not for consumption on the premises.

The refreshment house wine license cost, for premises of an annual value—under 50*l.*, 3*l.* 3*s.*; 50*l.* or upwards, 5*l.* 5*s.* The necessary qualification for the house being an annual value of 20*l.* in a place containing a population over 10,000, and 10*l.* elsewhere.

[1] 6 Geo. IV. c. 81.

[2] This license was made, in 1863, to include the sale of sweets. 26 & 27 Vict. c. 33.

The shop license cost, for a shop of an annual value under 50*l.*, 2*l.* 2*s.* ; 50*l.* or more, 3*l.* 3*s.*[1]

The number of licenses in 1827, 1842, and 1866, was as follows :—

		1827	1842	1866
Dealers	England	1,794	1,682	2,541
	Scotland	33	26	62
	Ireland	277	167	132
	United Kingdom	2,104	1,875	2,735
Publicans	England	17,083	22,167	30,524
	Scotland	2,345	2,867	3,891
	Ireland	2,258	1,956	4,893
	United Kingdom	21,686	26,990	39,308
Other Wine Retailers—United Kingdom		—	—	5,754

In 1869 the policy of the legislation of 1860 was reversed. The revenue authorities were prohibited from granting licenses under Gladstone's Act of 1860, except on the production of a magisterial license; and this policy was continued by the Licensing Act, 1872.

Licenses to deal in or to retail wine have, since 1875, included also sweets or British-made wines, mead and metheglin.[2]

In 1876, the higher rate of 4*l.* 8*s.* $2\frac{1}{4}d.$ for a publican not selling spirits was reduced to 2*l.* 4*s.* 1*d.*

The licenses for the sale of wine were therefore

[1] 23 & 24 Vict. c. 27.

[2] 38 & 39 Vict. c. 23. The Customs and Inland Revenue Act 1875, s. 9.

in 1880 as follows :—1. The dealer's, costing 10*l.* 10*s.*, to sell any quantity not to be consumed on the premises. 2. The publican's, costing 2*l.* 4*s.* 1*d.*, for the sale in any quantity, for consumption anywhere. 3. The refreshment-house keeper's, for the sale in any quantity less than two gallons or one dozen reputed quart bottles at one time, to be consumed on the premises. 4. The shop bottle license, for the sale in bottles, less than one dozen reputed quarts or two dozen reputed pints at a time, not to be consumed on the premises.

In this year the price of 'a license to be taken out to sell wine by retail to be consumed on the premises,' was fixed, for refreshment-house keepers, at 3*l.* 10*s.*; and that of the wine shop bottle license, at 2*l.* 10*s.*

A combined license was now introduced for the sale by retail of beer and wine, to be taken out by any person in the United Kingdom authorised to obtain licenses for beer and wine; the price being, for a license to retail beer and wine, to be consumed on the premises, 4*l.*; not to be consumed on the premises, 3*l.*[1]

In 1884–5, the number of dealers' licenses was 4,426; and the yield, 47,607*l.*; the number of wine-retailers' (other than publicans) licenses, 7,210, and the yield 17,625*l.* Of these, 6,755 were bottle licenses. A publican cannot take out an excise license for wine only. He must be licensed for beer and wine.

[1] The Inland Revenue Act, 1880.

CHAPTER III.

SWEETS, MADE WINES, MEAD AND METHEGLIN.

1696—1834.

1. *Sweets and Made Wines.*

Sweets. THE practice that prevailed in England during the middle ages of mixing honey or sugar with French wine, was subsequently extended to the Spanish and other sweeter wines which became the rivals of French wine in the English market; and towards the close of the seventeenth century a liquor manufactured for the purpose was in use for mixing with 'wines commonly called sweet wines.' Sold by the manufacturer to the vintner, it was by him used for raising to the sweetness required by the English palate his 'muscadels, malmseys, cutes, tents, alicants, bastards, sacks, canaries, malagas, madeiras, or other wines, the growth of the Levant and of Spain and Portugal, and the islands or dominions to them belonging,'[1] that is to say, the sweet vines then in vogue.

Upon this liquor, under the name of 'mixed liquors termed SWEETS,'[2] a tax was imposed in 1696, for the purposes of the war with France, at the rate of 12*s.* the barrel, raised, in 1699, to 36*s.*

[1] 9 & 10 Will. III. c. 23, s. 3. [2] 7 & 8 Will. III. c. 30 for four years.

A definition in the taxing Act explains the basis and the nature of the manufacture. Sweets are described as 'liquors made by infusion, fermentation, or otherwise, from *foreign* fruit or sugar, or from fruit or sugar mixed with other materials, and commonly made use of for the recovering, increasing, or making of any kinds of wine or cider, or,' it is added, 'any liquor called wine.'[1] And in order to secure the tax, makers of sweets for sale and retailers or vendors of such liquors having more than two gallons on the premises, were required, before sending out any sweets from stock, to give to the excise officer a notice, which enabled him to visit the premises and gauge and take an account of the liquors before they were sent out.

In practice, the traders paid little attention to the requirements of the law. Neglecting to invite the excise officer to attend, they sent out of stock, without his knowledge, to the vintners and others their customers, sweets drawn from their stock casks, and filling up the casks with newly made sweets, thus evaded payment of the duty. In consequence of these frauds on the revenue, vintners, as well as makers of sweets, were subsequently placed under a strict system of excise supervision, under which they were prohibited from sending out of stock or receiving into stock any sweets unless accompanied with a written official permission.[2]

[1] 10 & 11 Will. III. c. 21, ss. 2 and 5. Continued by 5 Anne, c. 19, s. 5; and made perpetual by 1 Geo. I. stat. 2, c. 12, s. 8.

[2] 6 Geo. I. 1719, c. 21, s. 22.

Sweets and made wines.

The statutory definition of sweets refers, in terms, to the use of foreign fruit only. But attempts were made to enforce payment of the duty in respect of liquors made from British fruit, termed 'MADE WINES,' which, as beverages, were incapable of bearing the high duties charged on sweets, an ingredient used in the preparation of sweet wines. The manufacture of made wines was on the increase, and that of sweets on the decline. Under these circumstances, in 1737, the duty was lowered from 36*s.* the barrel to 12*s.*, and was extended to made wines by an Act which included in a single charge 'all sweets and made wines made from British or from foreign fruit.'

It may be interesting to add that care was taken to exempt from the charge 'any wines made by the owners or occupiers of British vineyards from the juice of British grapes only growing thereon.'[1]

At the same time the sale of made wines for consumption on the premises was prohibited without a license from two justices, which they were to grant only to a keeper of a public victualling-house, inn, coffee-house or alehouse.'

The consumption of made wines during the remainder of the century was considerable.

Subsequent additions, more particularly, the three 5 per cent. increases on the excise duties imposed by North in the war of American Independence, and an additional 6*s.* imposed by Pitt in 1786, raised the duty

[1] 10 Geo. II. c. 17. To give an instance: 17 July, 1667, Sir W. Batten 'for joy did give the company that were there a bottle or two of his own last year's wine growing at Walthamstow, than which the whole company said they never drank better foreign wine in their lives.'

to 1*l.* 7*s.* 7*d.* the barrel. In 1803, it was raised to 2*l.* 7*s.*; and in 1815 the yield was about 25,000*l.*

The consumers of made wines were chiefly persons unable to purchase real wine, on account of the price. When, therefore, in 1814, the duty on wine from our colony at the Cape, which, though restored to the Dutch by the treaty of Amiens, we had re-taken in 1806, was reduced from 6*s.* to 2*s.* 6*d.* the gallon, and, favoured by this low duty, Cape wine could be imported into England at a price resembling that of the made wines, this cheap real wine found a ready market, and the consumption of made wines steadily decreased. In 1816 the yield had declined to 13,000*l.*

An attempt now made to stop the progress of decline, by taking off a third of the duty, proved of no avail. The duty, at 1*s.* $0\frac{17}{20}$*d.* the gallon, produced in 1823 only 11,500*l.*; in the next year 10,600*l.*; and in the next, 4,600*l.* It was now lowered to 6*d.*, but with no better result.[1] In 1832, indeed, an increase in the consumption raised the yield; but this was due to the visitation of the cholera, for which ginger wine was considered an antidote. Subsequently the revenue from this source again declined. Day by day Constantia and the other Cape wines advanced in public estimation; and as some of the low-priced Cape wines could be sold by retail at 16*s.* or even 12*s.* a dozen, while the made wines could not be manufactured to sell by retail, at less than 18*s.*, it was obvious that the

[1] 6 Geo. IV. 1825, c. 37. The duty on cider and perry was imposed at 1*l.* 0*s.* 10*d.* per 100 gallons. The duty on sweets and made wines included mead and metheglin.

difference of the duty did not affect the question of consumption.

In these circumstances, when the commissioners of excise inquiry passed this tax under review, they condemned it. Unproductive, a hindrance to the manufacturer, and useless for any purpose of protecting the native manufacture, it should be forthwith repealed.[1] The repeal was effected in 1834.[2]

After the repeal there was a considerable increase in the consumption of made wines, due, in the opinion of a competent authority, to the difference of taxation in their favour :—Speaking of the operation of the existing duties on wines of all sorts, Gladstone, in his budget speech of 1860, observed that they were—on foreign wine, 5*s.* 10*d.* the gallon ; on Cape wine, 2*s.* 11*d.* ; and on made wines, 1*s.* 2*d.*—a calculation obtained by reference to the duties on raisins, sugar and brandy, the materials chiefly used by the most respectable manufacturers. And he added that the result of these differential duties had been that the consumption of foreign wine had diminished, the consumption of colonial wine had increased, and the consumption of British wine had, according to the best information he could obtain, doubled within the last ten years.[3]

Since this, the duty on sugar has, on the one hand, been repealed ; while, on the other, the duties on foreign and colonial wine have been equalised, and are now payable according to an alcoholic test.

[1] 5th Report. [2] 4 & 5 Will. IV. c. 77.
[3] Financial Statements, p. 150.

2. *Mead and Metheglin.*

These beverages are two different sorts of hydromels or honey drinks. Mead is a very ancient drink, resembling the μελίκρατον or ὑδρόμελι of the Greeks, and the *mulsa* of the Romans; and before corn was cultivated in this country to any considerable extent, so as to be available for making ale, mead made from water and honey (of which the supply was abundant) formed the principal fermented beverage of the ancient Britons and Anglo-Saxons. This beverage is mentioned subsequently in the old records of the Exchequer, and by Chaucer in the 'Canterbury Tales,' more particularly as a sweet drink for ladies: 'and as she was of town, he brought her mead.' Harrison mentions it in his Description of England in the sixteenth century. And lastly, we know that it was a usual drink, in the times of the 'Spectator,' at Fox-hall, where sir Roger de Coverley is asked to treat a lady to a bottle of mead.

Metheglin, the sister hydromel, composed of a mixture of honey and water with other ingredients, is regarded as particularly the Celtic form of honey-water. It continued to be an ordinary drink in the time of Chaucer, who more than once mentions it in the 'Canterbury Tales': 'Her mouth was swete as braket or the meth,'[1] &c. Stronger and more delicious than mead, it was a favourite drink with queen Elizabeth, who received an annual stock thereof for her own use. Subsequently metheglin will be

[1] The Miller's Tale.

found mentioned in many of the curious old ballads that describe the manners and habits of the Welsh, and sometimes it is termed 'the wine of Wales.'

When comparing metheglin and mead, Fuller, in his 'Worthies of England,' states that metheglin differs from mead 'ut vinum a lorâ—as wine from that weak stuff which is the last running from grapes pressed before.'[1] And Harrison describes the mead of the sixteenth century as the mere rinsing of honeycombs, 'a swish-swash of honeycomb and water,' and altogether a poor kind of drink.

In taxation, mead and metheglin have been treated together. They never have been of great importance as contributories to the revenue, and at the present day are not in general use as beverages. It would, probably, be difficult now to find the young squire who would, as in Gay's time, learn 'with pleasure' that—

> 'The bee shall sip the fragrant dew of flowers,
> To give metheglin for his morning hours.'

These beverages were liable, under the Acts for the hereditary and temporary excise, to a duty, which was repealed in 1766. Subsequently, they were charged with the same duty as sweets and made wines, and were freed from taxation, in 1834, at the same time as those liquors.

3. *Makers of Liquors of these descriptions for sale.*

At the date of the repeal of the tax on sweets, made wines, mead and metheglin, the manufacturers for sale were liable to an annual license duty. This,

[1] Vol. ii. p. 554.

as first imposed in Pitt's Licenses Act, 1784, was, for makers of—mead, 1*l.*; any kind of sweets other than mead, 5*l.* Subsequently, in 1825, the two licenses had been combined in a single license for 'makers of any kind of sweets or of made wines, or of mead or metheglin, costing 2*l.* 2*s.* The commissioners of excise inquiry, when reporting on the tax on sweets, suggested that it was not advisable to repeal this tax on the manufacturers; but the legislature, taking a different view, abolished it at the same time as the tax on the liquors manufactured. Only 15 licenses were taken out in 1833 and in 1834.

4. *Persons selling Liquors of these descriptions.*

(*a*) *Retailers.*

The retailers of made wines for consumption on the premises, though required, after 1737, to have a justices' license, were not liable to any revenue license until 1757, when the commissioners for wine licenses were abolished. Higher license duties were now imposed upon retailers of wine; and as the resemblance of made wines to wine was sufficient to render it probable that evasions of these duties and frauds would occur unless the retailers of such liquors were also required to be licensed, they were subjected to annual licenses, as for the sale of wine. Retailing was defined to be the sale, in open vessels, by the pint, quart, pottle, or gallon; and in bottles, in any quantity less than 25 gallons.[1]

In 1786, when Pitt considerably raised the duty on these made wines, a separate license was created

[1] 31 Geo. II. c. 31.

for the sale of such liquors, costing 2*l.* 4*s.*, only. The licensees were free from magisterial regulation until 1788, when they were required, if selling for consumption on the premises, to be licensed victuallers.[1]

In 1791 the number of licenses in England was 865. Subsequently, the duty, doubled from 1815, but reduced, in 1820, again to 2*l.* 4*s.*, was, in 1825, reimposed at 1*l.* 1*s.* for a license to include also the sale by retail of mead and metheglin.

1834. On the repeal of the tax on sweets and made wines and the licenses for makers of these liquors, the retail license was retained, with a definition of retailing to include all sales in any less quantity than in a whole cask containing fifteen gallons.[2] And as these liquors had ceased to be 'exciseable liquors,' within the Acts relating to magisterial supervision, this license might be obtained without any justices' license. The number of licenses taken out annually now rapidly increased, from 829 in 1834 to nearly 2,000 in 1838, over 5,000 in 1848, 8,786 in 1858, and 10,438 in 1863. But the process was reversed, after 1872, when the retailers were again placed on the same footing as regards the requirement of a justices' license as retailers of wine:[3] the number of licenses for 1874, being in England only 7,323.

(*b*) *Dealers.*

No license was required for the sale of these liquors in a quantity of fifteen gallons or upwards, from 1834 to 1860, when Gladstone, acting on information he had received that the consumption of made wines

[1] 26 Geo. III. c. 74; 28, c. 37, s. 32. [2] 4 & 5 William IV. c. 77, s. 11.
[3] 35 & 36 Vict. c. 94, s. 74.

had doubled within the last ten years, whereas the consumption of foreign wine had diminished, placed dealers in made wines more approximately on a footing with dealers in foreign wine, by requiring them to take out annual licenses. A dealing was defined to be the sale in any quantity amounting to two gallons or upwards, or as regards sales in bottles, in one dozen or more reputed quart bottles at one time. The license, costing 5*l.* 5*s.*, was required for any dealing in mead or metheglin as well as in sweets or made wines.[1]

Retailers and Dealers.

The license duties for dealers in and retailers of these liquors became of diminished importance from a revenue point of view after 1875, when the sale of them was included in and covered by licenses granted to dealers in and retailers of wine properly so called, without any further payment of duty.[2]

The number of licenses for 1874–5, 1877–8, 1882–3 and 1884–5, was as follows:—

1875.	England.	Scotland.	Ireland.	United Kingdom.	Duty.
Dealers . .	101	23	29	153	822*l.*
Retailers . .	7,349	90	142	7,581	8,736*l.*
1878.					
Dealers . .	48	8	3	59	337*l.*
Retailers . .	3,947	52	31	4,030	4,486*l.*
1883.					
Dealers . .	52	10	4	66	370*l.*
Retailers . .	2,946	59	10	3,015	3,786*l.*
1885.					
Dealers . .	51	14	4	69	369*l.*
Retailers . .	2,675	65	10	2,750	3,448*l.*

[1] 23 & 24 Vict. c. 113, s. 1. [2] 38 & 39 Vict. c. 23, s. 9.

The LICENSE TO A DEALER IN SWEETS costs 5*l.* 5*s.*, and authorises the sale of any quantity amounting to two gallons or upwards, or in one dozen or more reputed quart bottles at one time, not to be consumed on the premises.

The LICENSE TO A RETAILER OF SWEETS costs 1*l.* 5*s.*, an amount imposed in 1880, in lieu of the 1*l.* 2*s.* 0½*d.* formed by the addition of Baring's 5 per cent. of 1840 to the charge of 1*l.* 1*s.* It authorises the sale of sweets in any quantity less than two gallons or one dozen reputed quart bottles at one time, to be consumed on or off the premises.

CHAPTER IV.

SPIRITS.

INTRODUCTORY PART.

Aqua Vitae. 'Usky.' Brandy. Rum. Geneva. Gin. 'Parliament Brandy.'

Introduction of the art of distillation into Europe. Arnauld de Villeneuve. Aqua vitae. Raymond Lulli praises aqua vitae. Early use of spirits in Germany. 'The Secrets of Nature' of L. Lemnius. Aqua vitae in England. Baker on Distillation, 1575. The taste for spirits on the increase. The distillers accused of causing the plague. They are 'rectified' by Blake. The Distillers' Company, temp. Charles I. Increase of spirit-drinking under the commonwealth. Brandy mentioned in the Navigation Act of Charles II. Endeavours to produce cheap spirits. Van Tromp, in 1665, at the Crown Tavern at Oxford. French brandy prohibited and a home manufacture of spirits from malted corn commenced. Free trade in spirits after the Revolution. Increasing consumption of rum. Rum punch. The Monteith punch-bowls. Punch consumed in the provinces. Geneva. Invention of 'gin.' Increase of drunkenness in the lower classes. The Act against Geneva, 1727. Invention of 'parliament brandy.' Repeal of the Act. The consequences. Hogarth's 'Gin Lane.' Jekyll's Act against spirituous liquors, 1736, proves a failure, and is repealed. Opposition of lords Chesterfield and Hervey to the repeal. Distillers' licenses. Fielding on drunkenness. The new system of high duties and magisterial regulation. The sorts of spirits consumed in the United Kingdom. Basis of the manufacture. Process of the manufacture.

The art of distillation, introduced into Europe from the source from whence was derived also the knowledge of unguents, sirops, medicine, arithmetic and

many other arts of civilisation, that is to say, from an Arabian source, was known, in Spain, to the Moors established there under the dynasty of the Ommiads which held the caliphate of Cordova. By means of distillation were produced many 'waters' used for medicinal purposes; many waters used as perfumes—'waters made for delectation of smell, to sprinkle only upon the hands and face and the hair,' as they are described by an old author—and many waters used more particularly in cookery, for flavouring meats and dishes, of which the most famous was the water of roses, a tradition from the East, where for ages it had been distilled from the product of the rose gardens of Arabia.

In this art of distillation Arnauld de Villeneuve, of Montpelier, was a proficient early in the fourteenth century. This famous alchemist, who was born in 1238 and died in 1314, several times during his life visited Spain, and was familiar with the writings of the Arabs; and he either invented or, improving upon a process derived by him from the Moors, perfected the distillation from wine of a particular sort of water which he rendered famous by the name he gave it. From the marvellous effect or virtue of this new water, he ranked it with the elixir vitae so long the quest of alchemists, and therefore termed it AQUA VITAE, the water of life. It was also termed burning water, from the fact of its being capable not only of ignition but of total consumption by fire: 'If a manne sette it a fyre it wyll consume every whit wyth the flame, so that no token of moysture be lefte in the bottome of

Aqua vitae.

the vessell.' The various strengths of the different sorts of aqua vitae, the different virtues, and the manifold uses thereof, are all chronicled by de Villeneuve in a treatise he wrote on the subject. The basis of the manufacture was, properly, old wine, pure and red: but an aqua vitae might well be distilled from corrupt wine.

The equally famous alchemist Raymond Lulli, of Majorca, also wrote a treatise on the subject. He praises aqua vitae exceedingly: 'The taste of it exceedeth all other tastes, and the smell all other smells.' He attributes to it a great many medicinal virtues, and adds that it changeth the afflictions of the mind, taketh away sadness and pensiveness, and maketh men merry and witty. Lastly, he states that it 'increases audacity, and in warres, burning water'—for he is careful not to term it in this context the water of life—is of 'marveylous use and commoditie a little before the joyning of battle to styre and encourage ye souldiours mindes.'[1]

From the publication, at Augsburg, in 1483, of a treatise by Michel Schreik—'Verzeichniss der ausgebranden Wasser'—and at Bamberg, in 1493, of a poem on the subject of the advantages and disadvantages of this liquor, it is evident that the use of spirits was at this date well known in Germany. Lievin Lemnius, a Hollander, born 1505, in the province of Zealand, the author of the 'Secrets of Nature,' is loud in praise of aqua vitae: 'No liquor which is ministered unto any use to man's body, is either lighter or more

[1] Morvyn, Treasury of Evonymous, edn. 1559, p. 16.

piercing, or more preserveth and defendeth all things from corruption;' and this writer gives an early record of excess in spirituous liquors, where he states that 'the use of aqua vitae hath grown so common with the nether Germany and Flanders, that freelier than is profitable to health, they take and drink of it.'[1]

In England, where a knowledge of the art of distilling aqua vitae may have been derived from Raymond Lulli during his visits to Edward III., or subsequently from other sources, the aqua vitae distilled during the middle ages was of inferior quality to that distilled on the continent. Derived, not from wine, but from wine-lees only, the sole material used in the manufacture by those who distilled for sale,[2] it was used almost exclusively for medicinal purposes down to the middle of the sixteenth century. Not long after this, the long list of various compounded waters, that is to say, waters made with aqua vitae and redistilled with other ingredients, given in Baker's 'Treatise on Distillation,' proves that our taste for spirits was on the increase; and already the Irishman was famous for his love of 'Usky.' 'USKEBEAGHE,' the Irish water of life; for Dericke, in his 'Image of Ireland,' A.D. 1581, writes:—

> Again if fortune faunth,
> Or on them chance to smile,
> She fills them there with uskebeaghe
> And wine another while.[3]

At this date, although Montaigne, in his 'Essai

[1] Baker on Distillation, A.D. 1576. Chapter on Aqua vitae, p. 214.
[2] Morvyn, Treasury of Evonymous. [3] Sign F 2.

sur les Mœurs,' published in 1588, observes that the only nation in which drinking to excess was considered laudable was that of the Almains, the Hollander was, perhaps, in drinking power, equal to the German. 'The Dutchman for a drunkard' was a proverb in the sixteenth century;[1] and when our soldiers returned from the campaigns in the Netherlands in the time of Elizabeth, they brought with them a taste for spirituous drinks developed by communication with that nation of potent drinkers. Henceforth a supply of aqua vitae was kept up through Flushing, which we held as security for the money advanced by us to the Dutch, as well as directly from France, where the best was made.

In their endeavours to meet the increasing demand for cheaper spirits, our distillers now commenced to use, in lieu of wine and wine lees, hogs' wash and such articles for making aqua vitae, and they continued so to do until 1593, the year of the plague. In former ages it had been usual to attribute a visitation of the plague to the Jews, who were said to have poisoned the wells, or, indeed, to any source other than that filth of the people and their dwellings which fostered it. On this occasion the distillers were accused of having, in effect, poisoned the aqua vitae that was frequently used as an antidote. Accordingly, they were 'rectified,' as it was termed, under a patent, granted to Drake, for a monopoly of

[1] Thus in the 'Malcontent,' circ. 1600:—

'The Dutchman for a drunkard,
The Dane for golden locks,
The Irishman for usquebaugh.'

the sale of spirits; but this patent was subsequently abolished with the other monopolies, by the queen, in 1601, and Cecil, on announcing the abolition to the house of commons in a humorous speech, congratulated those who had cold stomachs on the liberty they had acquired of free indulgence in aqua vitae, aqua composita, and other waters.[1]

It must not, however, be supposed that any considerable home manufacture of spirits existed at this date or in the reign of James I.: the 'lewd and idle people who began to spend their time in lewd and drunken manner, in drinking and tippling in inns, alehouses and other victualling houses,' and thereby caused the passing of the Tippling Acts, were consumers of wine rather than of spirituous liquors. But the manufacture was improved in the reign of Charles I. under a monopoly of the distillation of spirits, extending to twenty miles round the metropolis, granted to the Distillers' Company, whose arms figure on so many of the old tokens which passed for small change in London in the reign of Charles II. And, subsequently, during the times of the commonwealth, 'our English distillations of strong waters of all sorts did serve the national uses'—in other words, we derived from an existing home manufacture a considerable portion of the spirits consumed in England. In these times they often, says Ralph, in 'Hudibras'—

> Restored the fainting high and mighty
> With brandywine, and aqua vitae.[2]

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[1] Parl. Hist. i. 935.

[2] Part iii. canto iii. 296.

And one reason for the increased consumption of spirits during the civil war may have been that, as Lulli observed, aqua vitae was 'of marvellous use a little before the joining of battle, to stir and encourage the soldier's mind.' At any rate it was a stimulant easily carried in a small compass; it protected the campaigner from the raw damp atmosphere of our island, and it was not, as sack was, a royalist drink.

In the Navigation Act of Charles II., we find the first statutory mention of BRANDY or BRANDEVIN, burnt wine. The term soon came to be applied to French eau de vie as well as German spirit, and, after the Restoration, French brandy, in the manufacture of which great improvements had recently been made, almost monopolised the market. We derived our supply in part from France directly, and partly through Germany, the consumption increasing steadily year by year.

Brandy.

In their endeavours to produce a cheap spirit to compete in the market with brandy, some of our distillers now began to use brewers' afterwort or wash, termed 'Blew John,' musty, unsavoury or unwholesome tilts, or dregs of beer and ale, unwholesome or adulterated wines or lees of wine, unwholesome sugar waters, musty, unsavoury or unwholesome returned beer or ale, rotten, corrupt or unsavoury fruits, drugs, spices, herbs, seeds and other ill-conditioned materials;[1] but, without any visitation

[1] Aqua vitae was at this date made of strong proof spirits and aniseeds bruised (using 1 lb. of aniseeds to 10 gallons of proof spirit) and

of the plague to necessitate intervention, these distillers of 'ill-conditioned materials' were 'rectified' by stringent regulations on the subject issued by the Distillers' Company. The consumption of brandy and strong waters continued steadily to increase. Hamilton, in his 'Memoirs of de Grammont,' mentions brandy as offered to attract mourners to a funeral. Pepys takes his morning drink of strong waters at 'the Old Swan' or another of his morning haunts. And on January 31, 1665, Van Tromp, on a visit to the university of Oxford, was invited to the Crown tavern by Dr. Speed of St. John's, who, with five or six more 'as able as the doctor in wine and brandy,' upholding the honour of the university, drank down the Dutch admiral in those liquors.[1]

In 1677, when, in retaliation for Colbert's second tariff of 1667, we prohibited the importation of French brandy, a home manufacture was started of 'good wholesome brandies, aqua vitae and strong waters from malted corn;' for which, as for 'a new manufacture lately discovered,' patents were granted by the king. The prohibition was soon removed, but only to be renewed on the outbreak of the war with France after the Revolution; when we first imposed heavy additional duties on French brandy, next, prohibited the importation, and lastly, having discovered the mistake, removed the prohibition, but

redistilled. In one sort a small sort of caraway seeds and coriander seeds are added to the aniseed.—Art of Distillation and London Distiller, A.D. 1664, p. 6.

[1] The doctor stayed in town for the purpose.—Dean Prideaux's Letters.

retained a duty so high as effectually to prevent a direct trade of any importance in duty-paid brandy. French brandies reached our shores by way of Portugal and Spain, or by way of Dunkirk and through the Netherlands under the name of German brandy. The direct importation was in the hands of the smuggler, and the result was to raise the price of French brandy to a point beyond the reach of the poorer classes. This class of consumers of spirits now began to use cheaper spirits, of home manufacture, and as they became accustomed to these, the sale of French brandies decreased,[1] and the use of them became limited to the richer classes.

The principal ingredients in the manufacture of cheap spirits that now rose into importance were wheat and malt, and the manufacture was open to everyone: for, after the Revolution, when the importation of French brandy was prohibited, the exclusive rights of the patentees of Charles II. had been abolished, and a general permission had been granted to all persons to distil, for sale or to be retailed, any spirits brewed from malted corn. To brew spirits from other materials was not illegal, but it was impracticable, in consequence of the high duties imposed upon spirits derived from materials other than malted corn, which were, in effect, prohibitory, and indeed had been imposed by the legislature to promote tillage.

While the home manufacture of spirit from malt continued to increase in importance day by day, the

[1] Davenant, Report, Public Accounts, Works, v. 373–4.

Rum. rich colonial spirit RUM, the product of our sugar plantations in the West Indies, rose in estimation as the principal ingredient in PUNCH, a drink composed of this spirit and sugar, lemons and water in certain proportions,[1] which came into high favour in the metropolis about the last decade of the century. The magnificent Monteith punch-bowls are all hall-marked, as of the new standard of silver dating from 1697; and the punch-bowl, sugar-bowl, silver spoons and ladle which formed the necessary accessories to punch, had probably an influence in bringing punch-drinking into fashion similar to that of the silver 'artillery' of the first tobacco-smokers in establishing the use of tobacco, and that of the artillery of the tea and coffee table in rendering those drinks favourites with the ladies.

Punch was occasionally made with brandy in lieu of rum, and, from the price of those spirits and the other ingredients, was by no means a cheap form of drink. It was, however, freely supplied to the electors during the stormy election of 1715.[2] It reached remote places in Dorsetshire before the middle of the century,[3] and from that time onwards the consumption of punch in various forms by all classes of persons who could afford to drink it forms a notorious feature in our social history.

[1] 'Besides what rum we sold by the gallon or firkin, we sold it made into punch, wherewith they grew frolicsome.'—Dampier, Voyage to Campeachy, 1675. Rum 'shrub,' is from syrop, shrup.—Tooke.

[2] In a burlesque 'Bill of costs for a late Tory election in the West,' the Flying Post gives as items: For several gallons of Tory punch on church tombstones, 30*l.*; for pot ale, 100*l.*

[3] See Roberts, Southern Counties, pp. 29, 446.

While punch was rising into fashion among the richer classes, the class of consumers who could not afford rum punch or French brandy were solaced with home-made brandies, in imitation of French, and spirits in other forms. We, probably, had not lost in drinking power through our connection with Holland, notwithstanding the assertion, by Defoe, in the 'True-born Englishman,' that—

> An Englishman will fairly drink as much
> As will maintain two families of Dutch.

On the other hand, there is no evidence of any increase in drunkenness due to the connection. All the northern nations, about this date, abandoned themselves to increasing habits of drinking spirituous liquors,[1] England with the rest. To take an extract from the diary of a week of Thomas Brown, an amusing satirist of the day, we find under Friday: 'This night very drunk as the two former. Saturday: Twenty butchers' wives in Leadenhall and Newgate markets overtaken with sherry and sugar by eight in the morning,' &c. &c.

But sherry and sugar were too expensive and not sufficiently stimulating for the drinkers who now demand our attention, those who desired *drink for drunkenness*. They required spirits in some form, at a low price; and the demand, stimulating the zeal of our manufacturers, resulted in the production, in the second decade of the century, of a cheap form of spirit exactly suited to the taste of the lower orders, manufactured in imitation of a compounded spirit

[1] See on this subject Michelet, Hist. France.

well known and esteemed in Holland, and previously imported in small quantities into this country, which
Geneva. was termed GENEVA from genevra, the juniper berry, one of the ingredients in the manufacture.

This English spirit, made from malt spirit of home manufacture, by mixing and compounding it with other spirits and materials which paid little or no duty, could be produced at a price lower than that of any potable spirit before known; while the juniper berries used in the manufacture gave it a peculiar flavour, and, as
Gin. it was thought, considerable medicinal value. 'GIN' soon became a 'water more in esteem in this country, especially among the populace, than all the whole tribe of distilled waters put together;'[1] and, 'sold under the names of double geneva, royal geneva, celestial geneva, tittery, collonia, strike fire, &c., &c., gained such universal applause, especially with the common people, that, on a moderate computation, there was more of it in quantity sold daily in a great many distillers' shops than of beer and ale vended in most public-houses.'

It is impossible to state precisely the year in which gin was first made in England. But an early instance of the evil effects of drinking it to excess is recorded, January 4, 1718, in a whig journal, which states that: —'Last Thursday morning a woman, we suppose High Church, coming out of a geneva shop in Red Cross Street, fell down, and within some few minutes departed this mortal life for another' (*sic*).[2] In the Beggar's Opera, in the scene at the tavern, Macheath,

[1] Smith, The Compleat Distiller. [2] Read's Weekly Journal.

after the cotillon, invites any of the ladies who choose gin, to 'be so free to call for it.' And Defoe, who states in his earlier works that not much English-made spirit was consumed, is strong in his condemnation of excess in gin-drinking in his 'Augusta Triumphans.'[1]

In 1729, the habit of drinking spirits had increased to such a degree among the lower class of the people, that the legislature was induced to interfere and attempt to stop the increasing tide of drunkenness. They condemned the constant and excessive use of spirits evident among the lower classes, as 'tending to the destruction of the health of the people, enervating them, and rendering them unfit for useful labour and service.' By intoxication the people were debauched in morals, and driven into all manner of vices and wickedness;[2] and 'this licentious use of these pernicious liquors' was due to cheap gin and the unrestricted liberty of selling it. In that view, first, a heavy tax was imposed upon gin of all sorts, i.e. 'gin, geneva, juniper water, and all other compositions of any other ingredients with brandy, low wines or spirits, by whatsoever name called.' Secondly, all distillers of compounded waters were placed under the supervision of the Excise. Thirdly, an annual license costing 20*l.* was required for all retailers of gin or compounded waters; retailer meaning any person selling less than a gallon at a time. And lastly, the hawking of brandy, strong waters, or other spirits about the streets was totally prohibited.

[1] Published 1728. See Cap. 49, on trade in liquors.
[2] 2 Geo. II. c. 17.

These measures, with the exception of the last, were aimed solely at the cheap spirit, gin, and gin-drinking. The East Indian arrack or rack, the West Indian rum, citron water, Irish usquebaugh, and the Scotch malt spirit known as aqua vitae, were untouched by the 'ACT AGAINST GENEVA.' And British brandy or spirits, in which any ingredients were used for rectifying, purifying, and cleansing the same only, were exempted, unless the ingredients were such as to alter them into mixed or compound spirits, or under proof. The high price of all these spirits was considered a sufficient protection against abuse of them.

The effect of the Act against geneva was to lay one evil spirit and conjure up another. Gin it suppressed, but it soon led to the invention of another form of cheap spirit, which being a plain, as opposed to a compounded, spirit, was not within the Act, and, therefore, was termed, in derision of the legislature, 'PARLIAMENT BRANDY.' The new spirit was perhaps in its effects more detrimental to the health of the people than gin; while the principal ingredients in the manufacture were foreign materials, more particularly, quantities of the lowest sort of French brandies. The landowners, therefore, complained that, while the Act had not effected any decrease in drunkenness, it operated in discouragement of the distillation of spirits from corn: they found no market for their barley with the distillers. And in the result the Act was repealed, in 1733, as 'not having answered the good

'Parliament Brandy.'

purposes intended, and having proved a discouragement to the distillers of spirit from corn.'[1]

The taste for gin among the lower classes was not extinct, but only in abeyance; and the populace welcomed the return of Madame Geneva with an orgy of which Hogarth has given us a picture in his famous 'Gin Lane,' where the notice over the door of the gin-cellar is an invitation to be 'drunk for a penny, and dead drunk for twopence. Clean straw for nothing,' whereon the dead drunk might repose until returning consciousness should enable him to repeat the process and get dead drunk again. 'The drunkenness of the common people,' writes lord Hervey in his Memoirs, 'was so universal, by the retailing of a spirit called gin, with which they could get dead drunk for a groat, that the whole town of London, and many towns in the country, swarmed with drunken people of both sexes from morning to night, and were more like a scene of a Bacchanal, than the residence of a civil, society.'[2]

The cause of sobriety was now taken up by sir Joseph Jekyll, master of the rolls, who introduced into the House a measure for the repression of spirit-drinking much more comprehensive than the Gin Act of 1727. On this occasion, the legislature condemned the excess in spirit-drinking among people of low condition, as not confined, in its evil consequences, to the present generation, but extending to future ages and thus 'tending to the destruction and ruin of the kingdom.' They refused to grant the prayer of a 1736.

[1] 6 Geo. II. c. 17.

[2] Mem. Geo. II., ii. 139.

petition presented by the West India merchants, who, on the ground of the benefit derived by the plantations from the home consumption of rum, molasses and sugar, desired an exemption in favour of punch houses: a single exemption, it was answered, would open the door to every species of fraud. And, including in the 'ACT AGAINST SPIRITUOUS LIQUORS' all spirits—brandy, rum, arrack, usquebaugh, geneva, aqua vitae and all other spirituous liquors or strong waters, they imposed upon the spirits an enormous tax, and upon retailers of spirits an annual license duty of 50*l.*

Walpole, as a practical man, foresaw the failure of this attempt to eradicate by legislation habits so deeply rooted. He, therefore, stood aside and took no important part in passing the Act, and, in the disturbances that followed, was careful to send for the protection of the house of the master of the rolls a guard sufficiently numerous to mark out the person for whom, as the author of the measure, protection was required.

Jekyll's Act against spirituous liquors proved a failure, in consequence of its comprehensiveness. The populace would not wholly be deprived of spirituous liquor. Spirits continued to be sold, in the old brandy shops, under all sorts of odd names: sangree, tow-tow, cuckolds' comfort, Bob makeshift, the last shift, ladies' delight, the balk, &c., &c. Chemists and apothecaries supplied them to their customers as cholic waters and other medicinal remedies; while a multitude of unlicensed houses of the lowest character

sprang up in every town. In the metropolis, the common informers, who had been set to work by hopes of gaining the high penalties imposed upon persons whom they discovered infringing the Act, were maltreated by the populace, rolled in the mud, pumped on, and some were even thrown into the Thames. 'Since the populace saw they could not evade the law, they openly and avowedly transgressed it; and the transgressors were so numerous that they even set the government itself at defiance. No private man, no under officer, durst inform, no magistrate durst punish, without being in danger of being De Witt-ed by the mob, as he passed along the streets.'[1] Speaking of the state of London at the time, lord Bathurst said in the house of lords, 'Whoever walks in this great city will find his way very frequently obstructed by those who are selling these pernicious liquors to the greedy populace, or by those who have drunk them till they are unable to move.' In the result more mischief was caused by the Act than could have arisen from the most extensive use of spirits.

In these circumstances, the new administration, Wilmington's, when, in 1743, in want of additional revenue for the war with Spain, took the opportunity to derive it from a tax on spirits under an amended system. Adopting a plan of moderately high duties in lieu of the prohibitory system, they introduced a measure to repeal the Act against spirituous liquors, and impose moderate duties upon spirits at the still-

[1] Lord Carteret's speech in the debate on the Spirituous Liquors Bill, Parl. Hist. xii. 1223.

head and licenses for retailing, coupled with provisions for the magisterial regulation of the licenses.

The Bill passed through the Commons easily; but in the Lords, where the spiritual peers were bound 'to deprecate the sin, and hurl the thunders of the laws on gin,' it encountered considerable opposition on their part, and also was strongly opposed by Chesterfield and lord Hervey in speeches of great ability. Notwithstanding this, the Bill was passed without amendment, and the Act of 1736 was repealed. Chesterfield, dissatisfied with the ministerial arrangements, in which he was not included, did not neglect the opportunity for a sneer at the expense of the new ministers, and termed the fund raised on the additional tax, the 'Drinking Fund,' and the administration, the Drunken Ministry.

The new system worked fairly well, and did not produce the evil effects predicted by the lords who opposed the measure. In 1747 a departure from the principle of the legislation of 1743, in allowing distillers to retail spirits without any magisterial license, provoked evasions of the law, brought into existence a multitude of simulated 'distillers,' and caused an increase in the 'immoderate drinking of distilled waters by persons of the meanest sort.'

Fielding, the famous novelist, who, from his position as a police magistrate, was an authority on the subject, particularly notices this, where, in his 'In-
1748. quiry into the causes of the late increase in Robbers,' treating of 'drunkenness,' he points to the continuance of this habit among the lower orders as the

fruitful parent of a variety of evils. His observations formed the principal ground of the legislation on the subject in 1751, when the privilege given to the distillers was repealed and they were absolutely prohibited from holding a license to retail spirits, and an additional duty was imposed upon spirits with the best effect.

Since this date the retail of spirits has continued to be subject to magisterial regulation.

It may be useful to add, before proceeding to the history of the taxation of spirits, a résumé or list of the sorts of spirits consumed in the United Kingdom, and a few words regarding the basis, and the process of the manufacture, of potable spirits.

Potable spirit has been derived, in various countries and at different times, from a great variety of materials, and has been known by a multiplicity of names; but many sorts of spirit produced in other countries are practically unknown as articles of consumption in this country. The sorts best known and most generally consumed are those before mentioned, viz.: brandy, rum, geneva, hollands, whisky, British brandy, and gin.

Brandy, brandevin, *vin brûlé*, is derived from wine, and is, therefore, a product of wine-growing countries. The principal seat of the manufacture has always been in France, where brandy is still termed *eau de vie*, the water of life. The best French brandy bears the name of the place of manufacture, Cognac, where, and in the surrounding country in the Charente, north of Bordeaux, are produced the famous cognac fin cham-

pagne, in a very limited district, the cognac des bois, and the cognac des côtes on the land nearer the sea. Rum, of which the derivation is uncertain, is obtained from the refuse of the cane-juice, termed molasses, and portions of the cane after the extraction of the sugar, and is therefore the product of sugar-growing countries, such as the West Indies, and the best is Jamaica rum. The famous pineapple rum is produced by inserting slices of the pineapple in the puncheons containing the spirits. Geneva, juniper spirit, is compounded of spirit derived from many different articles that contain what is termed grape sugar, and the essence of juniper berries. Hollands is Dutch geneva, and the principal manufacture is at Schiedam, where only rye and barley are used in distilling the spirit used in the manufacture. Whisky—usky—usquebaugh—usquebeatha, the Irish water of life, the aqua vitae of Scotland, now also termed whisky, is derived from malted grain. British Brandy is manufactured in this country by the rectifier, from spirits of home distillation and other ingredients, which form a spirit resembling brandy properly so called, in appearance, smell and taste. Gin—short for Geneva—is a home-manufactured spirit compounded with the juniper berry so as to resemble geneva. There are different varieties of gin—unsweetened gin, old tom, &c.[1]

The basis of the manufacture of spirit from any

[1] With reference to its strength, spirit is divided, for revenue purposes, into 1. Alcohol, the term used for pure spirit, i.e. spirit free from water. 2. 'Spirit of wine,' which is spirit of a certain strength, viz. rectified spirit of the strength of not less than 43 degrees above proof. 3. Other spirit, of less strength than spirit of wine.

of the materials before mentioned is the *grape-sugar* they contain, so termed in contradistinction to the ordinary sugar of commerce, from which it differs in certain particulars of its composition which it is not necessary here to specify. This grape sugar exists in wine, beer, cider, and mead; and these liquids, which contain alcohol already formed, yield up by a simple distillation the alcohol they contain. It exists also in the sugar of commerce, or cane sugar, in molasses, a derivative of cane sugar, and in treacle, the produce of our sugar refineries; and when these are used in the manufacture of spirits, it is necessary as a first process to dissolve them in a proper quantity of water. And it may also be obtained from a variety of different fruits, and from corn, grain or vegetables containing starch, such as wheat, barley, oats, rye, buckwheat, maize, rice, potatoes, beetroot, beans, &c.

When malt or corn is used in distillation, the preliminary process consists of crushing or grinding the malt or corn, and mixing, or, as it is termed, mashing. The malt is crushed with rollers, but grain not malted has to be ground with mill-stones, and, when used, is always mixed with more or less malted grain.

The crushed malt or ground grain is then placed in a vessel termed the mash-tun; hot water is added, and the mixture is stirred by men with instruments termed mashing oars, or in large distilleries with oars revolving by means of machinery. The product of this mashing process is left to cool, the grains settle at the bottom of the mash-tun, and the liquid portion becomes semi transparent and sweet, in consequence

of the conversion of the starch in the grain into sugar. The saccharine solution is now drawn off into a vessel termed the 'under-back,' from its position with reference to the mash-tun. It is now termed the 'WORT,' and having been mixed with a weaker wort, the result of a second mashing of the grains, is removed to a shallow vessel of large area, where it is cooled by means of currents of air, rapidly, in order to prevent a decomposition of the sugar which would otherwise ensue.

When the wort has been reduced to a temperature of between 65° and 75° Fahrenheit, it is run into vessels termed 'fermenting backs.' In these, yeast is added to the wort, and the mixture is stirred up; and in a few hours, fermentation commences.

When fermentation has commenced, the wort is termed 'WASH;' and when fermentation has ceased, the wash is ready for distillation. It is then run into a vessel termed the wash charger, and the first or brewing process is now complete.

Distillation, as effected by the common still, is a simple process. By means of the application of heat to the vessel containing the wash, is produced a spirituous vapour which passes off from the still, through a pipe, just as steam from the mouth of a kettle on the fire. The pipe, turning downwards, passes through cold water, and thereupon the vapour is chilled into, and issues from the end of the pipe in the form of, a liquid.

The product of the first distillation is termed spirit of the first extraction, or in revenue language, in England and Scotland, 'LOW WINES,' in Ireland

'singlings.' The low wines and singlings are again distilled. In Ireland and Scotland, the spirits produced by this second distillation are sold to the consumer. In England the raw spirits pass into the hands of the rectifier, who, by a further process of distillation and compounding, prepares them for the consumer.

Plain rectified spirits are used only for fortifying wines, principally sherry, and brandy.

Section I.—Taxes on Home-made Spirits.

When spirits in England passed from the list of cordials into the list of beverages, aqua vitae or strong waters made or distilled within the commonwealth, either of foreign or domestic spirits or materials, were subjected to an excise of 2*d.* the gallon, to be paid by the first maker or seller thereof respectively.[1]

After the Restoration, the excise on spirits was granted to Charles II. under the Acts for the hereditary and temporary excises;[2] and in 1671 strong waters or aqua vitae and low wines, made of imported wine, cider or other materials, were charged with additional duties, which, though continued until 1680, were then allowed, in consequence of the disputes that arose between the king and parliament, to expire.

When the prohibition of French brandy had the effect of encouraging our distillers to commence a distillation of spirit from corn, and this had developed into an important home manufacture, a tax was

[1] Scobell, Acts and Ordinances, ii. 454. [2] 12 Car. II. cc. 23, 24.

imposed upon the DISTILLERY, *charged upon the low wines* or spirits of the first extraction, at so much the gallon, at various rates, according to the kind of materials from which they were derived, viz., malted corn, cider and perry home-made, any foreign or imported materials, and brewers' wash or tilts, or any other English materials than those before mentioned.[1] Some of these rates were prohibitory, and the practical result of the legislation on the subject was to limit the manufacture of spirit to spirit made from malt.

The yield had risen gradually to an average of about 40,000*l.*, when, in 1709, additional duties were imposed for the purposes of the war of the Spanish Succession.[2] These, at once, considerably increased the revenue, and, when the invention of our manufacturers triumphed in the production of a cheap spirit exactly suited to the English taste, in the new geneva or gin, brought the yield, in 1726, for the first time to over 100,000*l.* Notwithstanding the suppression of gin by the Act against geneva, the revenue kept up and was, from 1727–9, about 115,000*l.*, mainly from the newly invented 'Parliament brandy.'

1743. When, after the repeal of the Act against geneva, prohibition, again tried in the passing of the Act against spirituous liquors, had again proved a failure, and an endeavour was made to moderate the consumption of spirits by raising the price, the additional duties imposed, for this purpose, on the distillery, were charged, as previously, on the low wines or

[1] Will. & Mar. c. 9, 1690. [2] 8 Anne, c. 7, s. 1.

spirits of first extraction, at different rates according to the materials used; and the result was an increase in the revenue, which in 1745 reached for the first time 300,000*l.* Additional duties were imposed by 1746.
Pelham, for the expenses of the war of the Right of Search, but the next rise in the tax was due to another attempt, in 1751, to stop the continuance of drunkenness, and the increase now made in the duties and new regulations regarding the sale of spirits had the effect of diminishing the consumption of duty-paid spirits from about 7,000,000 gallons to less than 4,500,000 for 1752. The yield continued at about the same amount as before the increase, until 1758, when there was a considerable decrease, in consequence of the prohibition of distilling from grain.[1]

When this prohibition was removed, in order to 1760.
prevent the return of all those mischiefs which would ensue should spirits be suffered to be sold at as low a rate as they were before the prohibition, the duty was doubled. The effect of this measure and an additional 3*d.* imposed in 1762, mainly with a view to keep the price of spirits high and prevent excess in spirit-drinking,[2] was to keep the number of gallons charged with duty for home consumption annually at from 2,250,000 to 2,500,000 for the next fifteen years. The yield was, on a rough average, about 450,000*l.*; but in one or two years, over half a million. In 1778 it rose to 584,000*l.*

Hitherto the governing principle in the taxation

[1] 16 Geo. II. c. 8; 11, c. 12; 24, c. 40.
[2] 33 Geo. II. c. 9; 2 Geo. III. c. 5.

of spirits had been the repression of drunkenness Henceforth revenue was the main object; but, as in the customs, so also in the excise, 'two and two do not always make four,' and in the later years of the war of American Independence, 1779–82, so excessive was the taxation to which spirits were subjected, that the effect was to increase enormously illicit distillation, stimulate the smuggling of French brandy, and reduce the yield to about 300,000*l.*

In 1785 Pitt reduced the duty, and in this year and 1786 and 1788 took measures to remedy the defects in the distillery laws and check illicit distillation and smuggling. The duty, henceforth *charged upon the fermented wort* or *wash* from which the spirit is extracted, was imposed in the Consolidation Act in 1787, at the rate of 6*d.* on the wash, equal to 2*s.* 6*d.* the gallon of spirits,[1] less than half the duty in 1785.

From the success of Pitt's measures in repressing illicit distillation, an additional 1*d.* on the wash, equal to 5*d.* the gallon of spirits, imposed in 1791, for the Nootka Sound armament,[2] produced considerably more than the 87,000*l.* expected; and the yield, which had been 562,000*l.* in 1790, rose to 720,000*l.* in 1793.

This elasticity in the revenue marked the tax as one for an early increase, when Pitt was called on to

[1] 27 Geo. III. c. 13, Sched. F. The officer having the distillery under survey was to keep an account of the wash and give the distiller, for every 100 gallons of wash, a credit for 20 gallons of spirits of the strength of one to ten over hydrometer proof. See 26 Geo. III. c. 73, s. 25.

[2] 31 Geo. III. c. 1.

find sources of additional revenue for the war with Revolutionary France. The duty, raised in 1794, 1795, 1797, and 1800, by four pennies on the wash, equal to 1*s.* 8*d.* on the spirits, was now charged at a rate exceeding in amount the rate chargeable at the end of the war of American Independence. And in 1800 the yield was, for the first time, over a million.

In 1803, on the recommencement of the war after the peace of Amiens, Addington raised the duty by 2*s.* 3½*d.* on the spirits;[1] and in 1811, Spencer Perceval raised it by an additional 1*s.* 10½*d.* on the spirits.[2] The tax had thus been trebled since the beginning of the war. The duty now charged was *equivalent to* 10*s.* 2¾*d.* *the imperial gallon*, according to which the duty has been charged since 1825 to the present day.

The effect of this enormous increase in the duty on the consumption and the revenue cannot be accurately calculated, because, for several years prior and subsequent to 1811, distillation from grain was prohibited in consequence of the high price of corn; but in 1815 the net yield was 2,700,000*l.*; which, added to the yield for Scotland, gave a total for Great Britain of nearly 3,500,000*l.* 1815.

After the war, the tax continued at the rate to which it had been raised in 1811, until 1819, when it was raised to a rate equivalent to 11*s.* 8¼*d.*[3] the imperial gallon, to produce, it was hoped, an additional 500,000*l.* per annum. But this rate proved excessive, and the yield fell off in 1825 to 2,000,000*l.*

[1] 43 Geo. III. c. 81. [2] 51 Geo. III. c. 59.
[3] 59 Geo. III. c. 53.

1825. An important report of lord Wallace's commission, in 1822, on the subject of the distillery laws in England, Scotland, and Ireland, had directed attention to the result of the excessive duties and the inadequacy of the existing method of charge; and a reduction of duty in Scotland and Ireland and improvements in the distillery laws had been made, with signal success, when, in 1825, the duty for England was reduced by Robinson, to 7*s.* the imperial gallon of proof spirits.[1] The method of charge in use in Scotland was now applied to England;[2] and the result of these alterations was to raise the yield to an average, for the years 1827–9, of 2,584,000*l.*; while the consumption, which had been, in 1825, about 3,684,000 gallons, rose, in 1829, to 7,700,000 gallons.

The Tax in Scotland, down to 1829.

The history of the tax on the distillery in Scotland presents an interesting feature, in the breakdown of the license system having reference to the *capacity of the still* used, established in that part of Great Britain by an Act of 1786 and subsequent amending Acts.

Under this system the distiller was required to take out an annual license, and pay an amount of duty calculated by reference to the assumed maximum yield of the still used by him. Originally it was assumed that a still could only be discharged once in *twenty-four*

[1] As denoted by Sykes's Hydrometer. This hydrometer was established by an Act of 1818, 58 Geo. III. c. 28. It denotes as proof spirit that which, at the temperature of fifty-one degrees by Fahrenheit's thermometer, weighs exactly twelve-thirteenth parts of an equal measure of distilled water.

[2] 6 Geo. IV. c. 80.

hours, and on this basis the duty was charged at the rate of 2,025 gallons for every gallon of the capacity of the still.[1] But ten years of practice enabled the distiller to perform the process in *three minutes*.[2]

A complicated code of law, established in the endeavour to correct the imperfections of this license system, was eventually abolished, with the system, in 1814, and the system in force in England was applied to Scotland. The change was from bad to worse; for the spirits produced under the new system were so little suited in quality and flavour to the taste of the Scotch, that the legal trader found no market, and the effect of the change was to render illicit distillation and smuggling universal. A country overrun with smugglers; laws openly set at defiance; bands of lawless persons, armed with defensive weapons, and even in some cases preceded by pipers, unloading vessels and carrying off the smuggled spirits without molestation; such was the picture of the state of affairs presented to the commissioners of revenue inquiry. On the banks of Loch Lomond, the important city of Glasgow was almost entirely supplied by smugglers.[3] 1814.

In these circumstances the system introduced in 1814 was abolished, and, by a series of Acts, a new method of distillery regulation was established, aimed to avoid any interference with the distiller that might prove injurious to the freedom of his operations or the production of spirits of a palatable quality. The use of an instrument termed by distillers the

[1] 26 Geo. III. c. 64; 39 & 40 Geo. III. c. 73.

[2] 5th Report, Comm. Rev. Inquiry, p. 9.

[3] Evidence of Mr. Woodbine Parish, Oct. 25, 1822.

'saccharometer' enabled the excise officer to ascertain the density of the wort extracted from the grain, and therefrom to infer the quantity of spirit it is capable of producing; and the duties, reduced to 6*s.* 2*d.* the imperial gallon at 7 per cent. over proof, were charged on the wash and on the spirits in certain specified proportions.[1] Subsequently the continued prevalence of smuggling in Scotland was noticed in the fifth report of lord Wallace's commission, and their recommendations on the subject led to the introduction of new regulations in an Act passed in 1823,[2] when the duty was reduced to 2*s.* 4*d.* and a fraction, the imperial gallon, which was raised, in 1825, to 2*s.* 10*d.*[3]

The result of these alterations was, as regards the amount of gallons brought to charge, as follows :—

1823 . .	2,300,000.	1829 . .	5,700,000.

The yield, in 1828, and in 1829, was over 800,000*l.*

The Tax in Ireland, down to 1829.

In Ireland the original system of charging the duty had reference to an account taken of the wash used for distillation, and the singlings, or spirits of first extraction.

Subsequently a system of licenses for the stills was introduced, based upon the assumption that every still, according to its size, would produce a certain number of gallons of spirits in a year. But the manufacturer soon introduced improvements in the process.

[1] The first two Acts passed in 1816 and 1818, 56 Geo. III. c. 106, and 58 Geo. III. c. 50, were partly experimental.

[2] 4 Geo. IV. c. 94. [3] 6 Geo. IV. c. 58.

The legislature answered by increasing the charge. This was again soon topped by the distiller, to be met by fresh legislation, which led to additional efforts to produce a greater quantity of spirits than was assumed by law to be possible; and in the event, the distiller was found to be able to produce, in the year, an amount *thirty times that of the original estimate of his capability*.

The yield in 1815 was 1,312,908*l.*; and in 1817–1819, at 5*s.* 7¼*d.* the gallon, about a million. Subsequently, in consequence of the extensive prevalence of illicit distillation, the yield declined, until 1823, when, on the recommendation of the commissioners of revenue inquiry, the system of charge in existence in Scotland was applied to Ireland.[1] The duty was now reduced to 2*s.* 4*d.* and a fraction the imperial gallon, which was raised in 1825 to 2*s.* 10*d.* The result of these alterations was, as regards the amount of gallons of spirits brought to charge, as follows:—

1823 . .	3,590,000.	1825 . .	9,260,000.
1824 . .	6,690,000.	1829 . .	9,212,000.

In 1829 the yield was over 1,300,000*l.*

The Tax in the United Kingdom, 1829.

In 1829, with the duty at 7*s.* for England, and 2*s.* 10*d.* for Scotland and Ireland, the yield in the United Kingdom was over 4,800,000*l.*[2] An additional 6*d.* on all the duties imposed by the Wellington administration, in 1830,[3] when they repealed the duty on beer, raised

[1] 4 Geo. IV. c. 94. [2] E., 2,695,000*l.*; S., 818,000*l.*; I., 1,305,000*l.*
[3] 11 Geo. IV. and 1 Will. IV. c. 49.

it to nearly 5,200,000*l.* in 1831; and notwithstanding a reduction of the duty in Ireland by 1*s.* in 1834, in 1839 it had increased to 5,363,000*l.* In the next year an additional 4*d.*, imposed by Baring, raised the duties to 7*s.* 10*d.* for England, 3*s.* 8*d.* for Scotland, and 2*s.* 8*d.* for Ireland; but this addition and the principles of father Mathew, which were then in their highest ascendant in Ireland, had the effect of decreasing the number of gallons of spirits charged and slightly diminishing the yield.

In 1842, when Peel imposed the income tax, and, for reasons which are stated under the head of 'Income tax,' limited the tax to Great Britain, in partial compensation, he raised the duty on the distillery in Ireland by an additional 1*s.*; but this was taken off, in 1843, in consequence of the distress arising from the potato famine. The yield increased slowly until 1851, when, for the first time, it was over 6,000,000*l.*

1853 A more rapid tendency upwards was already visible, when the first step in a judicious course of assimilation of the duties throughout the kingdom was taken by Gladstone: 1*s.* for Scotland, raised the duty to 4*s.* 8*d.*; 8*d.* for Ireland, made the duty there 3*s.* 4*d.* An additional 1*s.* 4*d.* for Scotland and 8*d.* for Ireland, imposed in 1854, towards the expenses of the war with Russia, and estimated to produce 450,000*l.*, raised the duties in those parts of the kingdom to 6*s.* and 4*s.* They were further increased by Cornewall Lewis, in 1855, to 7*s.* 10*d.* and 6*s.*;[1] and

[1] By an additional 1*s.* 10*d.* for Scotland, and 2*s.* for Ireland. 18 & 19 Vict. c. 22.

this increase, estimated to produce an additional 1,000,000*l*. of revenue, equalised the duties in England and Scotland. In August in the same year, 2*d*. additional raised the duties to 8*s*. for Great Britain and 6*s*. 2*d*. for Ireland. The last step in the course of assimilation of the duties throughout the kingdom was taken, by Disraeli, in 1858, when he increased the duty in Ireland by 1*s*. 10*d*.[1]

This increase was estimated to produce an additional half million of revenue, but the result fell short of the anticipation of the chancellor of the exchequer, and caused his successor to observe, in 1859, that spirits would not at the time bear a higher rate of duty. The yield in that year was 8,953,000*l*.; and from this point in its history, the tax becomes of supreme importance as a contributory to the revenue. Its constantly increasing yield, taken with the yield of the income tax, enabled our chancellors of the exchequer to complete the reform of our fiscal system. In 1860 a general Spirits Act was passed for the United Kingdom; and in July the duty was raised to 10*s*.[2] Duty, 10*s*.

This was for the war with China; but the duty was continued at the same rate after the war, and henceforth it was allowed, on all sides, that this tax is one that should always be kept at the highest possible rate that will not lead to smuggling. In 1862, the yield was 9,667,000*l*.; in 1865, over ten millions, and in 1868, about 10,500,000*l*. Thenceforth the

[1] 18 & 19 Vict. c. 94; 21 & 22, c. 15.
[2] 23 & 24 Vict. cc. 114, 129.

yield increased year by year as follows, in thousands of pounds :—412, 494, 810, 1,574, 890 (three and a quarter millions in three years), 256, and 256. In 1876 there was a decrease of 281,000*l.*, but in 1877, a recovery to the amount of 260,000*l.*, bringing the yield to 15,134,000*l.*, only about 20,000*l.* less than that for 1875–6, the highest on record.

Large deliveries of spirits from bonded warehouses for some weeks before the budget day of 1878, in expectation of an increase of duty, and the depression of trade, combined to cause a decrease of 727,231*l.* in the yield for 1878–9. And a bad harvest, the continued depression of trade, and a growing disposition on the part of many persons, of all classes, to reduce, if not to discontinue, the use of spirits as an ordinary beverage, caused a further reduction in the yield for 1879. It was now 13,631,000*l.*, that is to say, less by a million and a half than the yield for 1875–6, and that for 1877–8. A moderately good harvest in 1880, a partial revival of trade, and a decrease in the quantity of foreign plain spirits used, raised the yield in 1880–1 by 761,787*l.*

In this year a new Spirits Act was passed, in supersession of the Act of 1860, as regards the distillery and rectifiers of and dealers in spirits, and to incorporate with the enactments on those subjects the more recent enactments relating to warehousing spirits and dealings with spirits in warehouse, as well as those relating to the use of spirits duty free for the purposes of the arts and manufactures, which was first allowed in 1855.

The enactments relating to the DISTILLERY provide for the licenses and the registration, or entry as it is termed, of the distillery premises, the stills and utensils: for the supervision of the business by the revenue officers during the brewing and distilling periods; the storing of the spirits, and the charge of duty.

The enactments regarding the WAREHOUSING of spirits have relation to private and to crown warehouses, and make provision for—the transfer of the spirits to purchasers; the vatting, blending, and racking of spirits; the reduction of the spirits in strength with water; the sweetening and colouring of spirits; the use of them for fortifying wines; the bottling of spirits, and the removal of them for home consumption or exportation. In short, the trader is allowed, under proper security, every possible facility for dealing with the spirits before payment of duty is required.[1]

Since 1881 the yield has been as follows:—

1881–2 . .	14,270,000*l.*	1883–4 . .	14,220,000*l.*
1882–3 . .	14,210,000*l.*	1884–5 . .	13,980,000*l.*

The Export of Spirits.

It may be interesting to note that though, in former years, when the vintage was weak, France and Portugal used to import our spirits for fortifying their wines, the attractions of these 'plain spirits,' as they are termed in contradistinction to 'compounds,' have waned before the rising influence of another 'sweet Naiad of the Phlegethontic rill.' They have

[1] 43 & 44 Vict. c. 24. 'The Spirits Act, 1880.'

been superseded, for these purposes, by cheap Prussian and German potato spirit.

On the other hand, our export of 'compounds' as opposed to 'plain spirits,' to British India and Australia, has considerably increased of late years. In 1874–5 it was 456,000 gallons; in 1884–5, no less than 1,304,000. In 1881–2 there was a remarkable export to Australia, of 1,572,000 gallons.

Section II.—The Tax on Foreign Spirits.

Foreign spirits were charged, under the commonwealth excise, in two classes:—1. Spirits made from wine or cider, not perfectly made, that is to say, not made so as to be fit for consumption, and (2) spirits perfectly made, or, as they were termed in that form, 'strong waters' perfectly made, so as to be fit for consumption—the first, at the rate of 4*d.*, and the second, at the rate of 1*s.*[1] the gallon.

The tax was continued after the Restoration, at the rates of 4*d.* and 8*d.*, and brandy, which, at this date, came exclusively from France, was at first allowed by the officers of the customs to pass under the 4*d.* charge. But in November, 1666, impressed with the great improvement they had noticed in this 'certain liquor imported from beyond seas called brandy,' they insisted that it should be charged as a 'strong water perfectly made.' The importers declined to pay the higher rate; and the question was only settled, in 1670, by an enactment that the said liquor

[1] The charge on aqua vitae or strong waters made or distilled under the commonwealth, was 2*d.* per gallon.

called brandy was and should be chargeable as a strong water perfectly made, and not as a spirit made of wine or cider.[1]

No good purpose would be served by following in detail every step in the taxation of brandy after the Revolution. The proceedings of the legislature are easily resolved into a course of prohibition—sometimes absolute, sometimes effective by reason of the excessive duties imposed—taken and pursued in the interest of our agriculturists, whose corn was consumed in the rapidly increasing business of a home distillery, and as part of that war of the tariffs which had commenced between England and France.[2]

An additional tunnage in 1696, of 30*l.* for single, and 60*l.* for double, French brandy, that is, brandy above proof,[3] had the effect of diverting the course of trade. Henceforth French brandies reached us, by a roundabout route through the Flemish ports, under the name of German or Flemish brandies; and the direct supply was in the hands of the smuggler.

The high price of French brandy placed that spirit beyond the reach of the lower classes; for whom our manufacturers now invented 'gin' and 'Parliament brandy.' One of the chief ingredients in this new spirit was French brandy of a common sort, and when the Act against geneva was repealed in 1733,

[1] 22 Car. II. c. 4.
[2] 1 Will. & Mar. Sess. 1, c. 34; 4 & 5, c. 5; 5 & 6, c. 2.
[3] 7 & 8 Will. III. c. 20, s. 4.

in order to secure the vested interests of the manufacturers of the new brandy, improve the manufacture, and prevent an immediate recurrence to the manufacture of gin in the old form, the duties imposed in 1696 were repealed, and duties were substituted of 1*s.* the gallon for single brandy, and 2*s.* for double brandy. This measure ruined the Dunkirk trade in French, under the name of German or Flemish, brandy.

It was hoped that the extensive smuggling that prevailed would be mitigated by heavy penalties, which were now imposed upon customhouse officers for neglect of duty in preventing the running of brandy.[1] But this and other attempts to suppress smuggling proved ineffective in view of the excessive duties which still fostered the trade; and, after half a century of successful contraband, the smuggling import for 1786 was calculated by Pitt at about 4,000,000 tuns, as against a legal import of 700,000 tuns.

Pitt now took off half the duty, reducing it to 5*s.*[2] the wine gallon, for single brandy, 2*s.* lower than the standard of the treaty recently negotiated with France. This had the effect of increasing the yield to an average of over half a million for the four years 1789–92, an amount which includes the produce of the additional duties imposed, in 1791, for the Nootka Sound armament; and at the commencement of the Great War, the yield was nearly 500,000*l.*

[1] 6 Geo. II. c. 17.

[2] 9*d.* customs, and 4*s.* 3*d.* excise; 27 Geo. III. c. 13.

As may be expected, this tax was considerably increased in the war. On an average for four years to 1807, the annual import of brandy and geneva for home consumption was 1,820,000 gallons, and the average yield 1,370,000*l.* The duty was then 14*s.* the wine gallon. In 1812 it was raised to 20*s.* 7*d.*; in 1813, to 20*s.* 11*d.* In 1814 it was fixed at 18*s.* 10*d.* the wine gallon, equivalent to 22*s.* 6*d.* the imperial gallon. The yield was, in 1815, about 950,000*l.*

For the four years following 1814, the average annual import of brandy and geneva for home consumption was 742,000 gallons (imperial measure), and the revenue 825,000*l.* So that the revenue was less from a duty of 18*s* 10*d.*, by 545,000*l.* a year, than it was from a duty of 14*s.* a gallon; and though in subsequent years the yield increased, it in no year amounted to what it was in 1806.[1]

The duties, slightly raised in 1819, were reimposed in Huskisson's tariff at 1*l.* 2*s.* 6*d.* the imperial gallon, which was increased, in 1840, by Baring's additional 4*d.*

'The effect of the duty at this rate was to convert a trade that might otherwise have been productive of the most advantageous results, into a most prolific source of crime and demoralisation. The temptation to smuggle, occasioned by the exorbitancy of the duty, was too overpowering to be counteracted by the utmost penalties of the law. All along the coasts of Kent and Sussex, and the districts most favourably

[1] Parnell, Fin. Ref. 4th ed. p. 37.

situated for running spirits, almost the whole of the labouring population were every now and then withdrawn from their ordinary employments to engage in smuggling adventures. The efforts of the revenue officers to seize foreign brandy and geneva were in innumerable instances repelled by force. Bloody and desperate contests in consequence took place. Many individuals who, but for this fiscal scourge, would have been industrious and virtuous, became idle, predatory and ferocious; they learned to despise the law and to execute summary vengeance on its officers, and were influenced by a spirit that had been, and might be, turned to the most dangerous purposes.'[1]

This excessive taxation of foreign spirits was long maintained by the influence in the house of commons of the West India planters, who desired to exclude brandy and geneva from the English market, and to extend the consumption of their rum; but in 1846, Goulburn, Peel's chancellor of the exchequer, reduced the duty to 15*s.*[2]

In 1860, Gladstone completed, in connection with the Napoleon-Cobden treaty with France, the operation of equalising, in effect, the duties on foreign, colonial, and British spirits; and the duty was imposed at the rate of 10*s.* 5*d.* the gallon, the equivalent to 10*s.* on

[1] McCulloch, Comm. Dict. The picture was the same in France: see Béranger's 'Les Contrebandiers':—

'Malheur! malheur aux commis!
A nous bonheur et richesse,
Le peuple à nous s'intéresse,
Il est de nos amis.'

[2] 8 & 9 Vict. c. 90, s. 4 and Table A; 9 and 10, c. 23.

the distillery, including the additional 2*s.* for the China war.[1]

The imports of brandy vary considerably in different years, in some degree by reference to the wine crop of the year; and the import for 1859 had been abnormally high. Such an unnatural rise is generally followed by a corresponding depression; and the yield for 1860 was no fair index of the result of the reduction of the duty.[2] In 1863, the net yield was 997,121*l.*, showing an increase of 112,470*l.* on that for 1862; in the next year, there was an increase of over 200,000*l.*; and the yield entered the extraordinary period of fiscal prosperity which commenced with 1864, at the figure of 1,204,000*l.*

The yield subsequently was in—

1874 . .	2,241,000*l.*	1882–3 . .	1,532,000*l.*
1876 . .	2,338,000*l.*	1884–5 . .	1,520,000*l.*
1880 . .	1,690,000*l.*		

Geneva and other unenumerated Spirits.

Before 1860, the high duties charged on geneva operated almost as a prohibition. The reduction of the duty in that year gave an extraordinary stimulus to the importation: the import was quadrupled. But geneva failed to suit the British taste, and in 1861 fell back to its original position as an article of import, the yield being in that year 52,000*l.* and in 1862, 49,000*l.*

The heading 'geneva and *other sorts*,' viz. spirits not brandy, rum or geneva, first appears in the

[1] 23 & 24 Vict. c. 110. [2] See Customs Reports, v. p. 13.

Customs Report for 1864,[1] where the yield for 1862 is given as 95,000*l.*, an amount which, after a deduction of 49,000*l.* for geneva, leaves 46,000*l.* for the 'other sorts.' The yield for 1863 was 130,212*l.* After 1864, it rapidly increased: by 30 per cent. in 1873, and by 428,904*l.* in 1875 as compared with 1874.

In 1876 it reached 1,064,123*l.*; and now the import diminished by about 14 per cent. Of the total import of 2,650,000 gallons, 326,000 only consisted of geneva, the bulk consisting of German spirit made from potatoes and other roots. 'The failure in the crops caused an increase in the price of the spirit, and consequently it was not purchased by the English dealers as freely as in 1875, when the price of the article was low enough to attract their attention and to divert the trade, for the greater part of the year, from the home to the continental market.'[2]

Henceforth the consumption diminished in a remarkable manner, falling from 1,742,000 gallons in 1876, by steps of 310,000, 68,000, 430,000, and 554,000, to 380,000 for 'unenumerated spirits' in 1880; a decline, when the returns for the two years 1876 and 1880 are compared, of 1,362,000 gallons or 78·1 per cent., representing a loss of 707,953*l.* of customs revenue.[3]

This decrease was mainly due to the comparatively high price of the article: English grain-made spirit could be purchased at a lower rate than, and therefore took the place of, continental spirit in the

[1] 8th Report. [2] Customs Reports, xxi. 37.
[3] Customs Reports, xxv. 38.

market. In short, the importation of this kind of spirit varies with the relative prices of grain in this country and of potatoes and roots on the continent.

The yield under the before-mentioned heading of 'Geneva and other sorts,' was in

1880 . .	348,000*l.*	1883–4 . .	605,000*l.*
1881 . .	342,000*l.*	1884–5 . .	708,000*l.*

Section III.—The Tax on Rum.

A considerable importation of rum from our sugar colonies in the West Indies was established before the Revolution. A rich warming spirit for those with 'cold stomachs,'—'heart-recruiting rum, thrice wholesome spirit,' as Dr. Grainger, the poet of Sugar, subsequently terms it, was considered particularly effective as a remedy for colds, and an antidote against the effects of our damp atmosphere. Rum and eggs, an early form of what in America they term a 'pick-me-up,' was administered as such to the poor draggled duke of Monmouth, at Romsey, on his way to London from the wet ditch in which he was found hiding after the failure of the rebellion in the west.[1]

This spirit has ever been a special favourite with our sailors, familiar with the taste of it from the levy of a toll in kind from the rum-puncheons, in transitu. The mariner, like the roi de Yvetôt, 'lui-même et sans suppôt sur chaque muid levait un pot d'impôt,' a process termed by him 'sucking the monkey;' and

[1] Roberts, Southern Counties, p. 446.

therefore it is the favourite spirit of Defoe's Robinson Crusoe, who prefers it to arrack, or rack, the rival East Indian spirit.

Forming the basis of the newly invented punch of the Monteith punch-bowl period, rum, or 'Jamaica' as it was termed, was limited, in consequence of the high price, to a well-to-do class of consumers. Therefore, when Jekyll's Bill against spirituous liquors was brought into the House, expressly to suppress drunkenness and disorder among the lower class of people, the merchants of Bristol and Liverpool, the western ports most interested in the trade to the West Indies, presented petitions praying that rum might be excluded from the condemnation of spirits. It was not, in fact, a cause of drunkenness and disorder among the lower class. 'They don't drink rum,' it was urged. But notwithstanding these representations, rum was included in the Act. It may be interesting
1740. to note that, a year or two after this, rum rations in the navy were for the first time served out diluted with water. For this alteration admiral Vernon was responsible; and he is immortal—'semper viret,' according to the Vernon motto—under the name the sailors gave him from the old grogram coat he wore
'Grog.' in wet weather: old 'Grog.' Rum remained subject to a partial interdict until the repeal of Jekyll's Act by the Wilmington administration in 1742.

In this year a warehousing system was established for rum, under which the importer, in lieu of paying the duty before landing his casks, was allowed to land and warehouse them, under crown locks, in a ware-

house provided at his own charge and approved by the commissioners of excise, giving security by bond for payment of the duty when the rum was taken out for home consumption, or at the end of six months[1]—a system which Adam Smith subsequently suggested, in the 'Wealth of Nations,' it would be advisable to extend to other articles, on importation.

In consequence of the influence of the West Indian planters in the house of commons, and in accordance with the principles of the commercial or protective system, this colonial spirit was protected against its rivals, foreign brandy and geneva, by what are termed discriminating duties in its favour. Even in 1787, after Pitt had reduced the duty on brandy by a moiety, there remained a difference of 1*s.* the gallon in favour of rum, the duty on which was imposed, in the consolidation Act of that year, at 4*s.* the wine gallon,[2] as against 5*s.* for brandy.

But though the colonial spirit was never taxed so highly as foreign spirits, additional duties imposed, in 1791, for the Nootka Sound armament, and afterwards continued, formed the first in a series of additions to this tax, in the Great War, which raised it to rates so excessive as subsequently to have the effect of causing a diminution in the consumption: in 1803 it had been 3,150,000 gallons; but in 1823, notwithstanding the increase in the population, it was only 2,300,000.

At this date, the duty in Great Britain, still charged by reference to the wine gallon, was equivalent to

[1] 15 Geo. II. c. 25. [2] Viz. 5*d.* as customs and 3*s.* 7*d.* as excise.

13*s.* 11½*d.* the imperial gallon. In the next year Robinson reduced it to 12*s.* 7½*d.*, at an estimated loss of 150,000*l.* of revenue; and in the next, at a further estimated loss of much larger amount, to 8*s.* 6*d.*, at which rate the duty was imposed, by reference to the imperial gallon, in the tariff of 1825.[1]

1825. The enormous increase in the consumption consequent upon these reductions falsified the estimate of loss. The consumption, in gallons, rose from two millions and a half to three millions and a half, and the yield now became about 1,500,000*l.*

In 1830, when Goulburn imposed an additional 6*d.* the gallon on the distillery, an addition of the same amount was made for rum,[2] which slightly raised the yield; and in 1860, when the additional 2*s.* was imposed upon home-made spirits, for the expenses of the China War, making the duty 10*s.* the gallon, the duty on rum was raised to an equivalent rate, viz. 10*s.* 2*d.* which, in adjustment of the surtax, has since been made 10*s.* 4*d.* the gallon.[3]

The yield from 1859–85 was as follows :—

Year	£	Year	£
1859 . .	1,460,000	1879 . .	2,460,000
1861 . .	1,750,000	1880 . .	2,350,000
1862 . .	1,680,000	1883 . .	2,260,000
1867 . .	2,190,000	1885 . .	2,084,000
1876 . .	2,500,000		

A curious episode in the history of this tax is noted by McCulloch. The difference in the duties for Great Britain and Ireland in favour of Ireland, which

[1] 6 Geo. IV. c. 111. [2] 11 Geo. IV. & 1 Will. IV. c. 48.

[3] 23 & 24 Vict. c. 110; 'The Customs Tariff Act, 1876,' 44 & 45 Vict. c. 12, s. 7.

existed from the commencement of the century to 1813, when it was practically abolished by a rise in the duty for Ireland, had, there was good reason to think, fostered smuggling from that part of the kingdom ; but, in 1847, this injurious difference in favour of Ireland was restored in order to compensate the Jamaica planters without appearing to do so. The planters had been ruined in consequence of the abolition of the slave trade in 1834, and their case was allowed to present certain features of injustice of which they were the victims. They were now partially recompensed by the practical re-establishment of a smuggling trade from Ireland, effected by an assimilation of the duties on rum imported into the different parts of the kingdom to the duties on home-made spirits, which were lower for Scotland and Ireland than for England, for reasons (viz. the greater facilities for illicit distillation in the wilder parts of the country) which were wholly inapplicable to the colonial spirit. This step was reversed as regards Scotland in 1855, and as regards Ireland in 1858, when the duty was again equalised throughout the United Kingdom.

Section IV.—Retailers of Spirits and Spirit Merchants.

If we except Drake's monopoly in the reign of queen Elizabeth, and that of the patentees of Charles II., the first restriction on the free sale of spirits, in the form of a requirement that the sellers should be licensed, was imposed, for purposes of police and

morality, in 1701; when all persons selling brandy or other distilled spirits for consumption on the premises were required to be licensed for the purpose by the justices, in the same manner as keepers of alehouses.[1] But this restriction proved injurious to a number of manufacturers of spirit who had recently commenced business and had, at considerable expense, set up works for the purpose, and, through them, to the agricultural interest, inasmuch as in the new distillery 'great quantities of the worst sort of malted corn not useful to brewers' had been consumed. Therefore, in the following year, distillers and all other shopkeepers dealing principally in goods and merchandise other than brandy and strong waters, were allowed to sell spirits by retail without a license, provided they did not permit tippling in their houses.[2]

1729. The Act against geneva imposed the FIRST TAX ON RETAILERS OF SPIRITS. This affected only retailers of geneva or any other compound waters selling less than a gallon at a time, and the annual license cost 20*l.*;[3] but by another Act of the same year, all retailers of spirits, of any sort, if selling to be consumed on the premises, were again required to be licensed by the justices in the same manner as keepers of alehouses. And henceforth licenses for alehouses and for retailing spirits were to be granted at a general annual licensing meeting of the justices acting in the division where

[1] 12 & 13 Will. III. c. 11, s. 18. [2] 1 Anne, stat. 2, c. 14.

[3] 2 Geo. II. c. 17. An exemption for physicians, apothecaries, surgeons, and chemists, allowed them to use, without a licence, spirits in the preparation or making up of medicines 'for sick, lame, or distempered persons only.'

the applicants for licenses resided, to be held within the first twenty days of September, or at some general sessions, in order that the justices might be truly informed as to the occasion or want of such houses, and the character of the applicants.[1]

By the 'Act against Spirituous Liquors' of all sorts, the sale of spirits in *any quantity less than two gallons* was declared to be a *retail* sale; and retailers were required to take out an annual license, costing 50*l*.[2] This Act was explained and enforced by subsequent Acts, which, in the spirit of the old vagrant Acts, added the penalty of whipping to that of imprisonment, for hawking spirits. A practice of selling spirits by 'persons unseen, but hid behind some wainscot, curtain, partition, or otherwise concealed,' so that the offenders could not be discovered and brought to justice, was met by a provision that the occupier of any house or building in which spirits were sold contrary to the Act in this clandestine manner, should be deemed to be the retailer of the spirits, and be liable, as such, to a penalty of 100*l*. for selling without license. And other provisions were added to punish offenders against the Act and assaults on informers.[3] 1736. 1737–38.

The new excise license introduced for retailers of spirits on the repeal of the Act against spirituous liquors, cost 1*l*. It was to be granted only to keepers of taverns, victualling-houses, inns, coffee-houses, or 1743.

[1] 2 Geo. II. c. 28, ss. 11, 12. The Act did not alter the practice for any city or town corporate. See s. 12.

[2] 9 Geo. II. c. 23.

[3] 10 Geo. II. c. 17; 11, c. 26.

alehouses; and when obtained, was useless unless or until the licensed person had obtained a justices' license to sell ale or spirituous liquors. Retailing was defined to be selling for consumption on the premises, or in less quantities than one pint to be consumed away from the premises;[1] but this quantity was raised, in the next year, from a pint to two gallons, as before. The licensed person forfeited his license if he took up the trade of a distiller, grocer or chandler, or kept a brandy shop or shop for the sale of any spirituous liquor;[2] but this restriction was found to be inconvenient to 'honest reputable distillers;' and in 1747 a new license, costing 5*l.*, was created for distillers within the bills of mortality paying a certain amount to church and poor. This license enabled them to sell in small quantities, without any justices' license, spirits not to be consumed on the premises;[3] and the free grant of these licenses to distillers, real or simulated, for it was impossible to draw a line—598 were obtained in 1748, and 573 in 1749—and the tippling that took place in their shops induced the legislature again to interfere. In 1751, this distillers' license was abolished, and distillers were absolutely prohibited from holding a license to retail spirits. The price of a license to retail spirits was now raised from 1*l.* to 2*l.*[4]

The number of licenses had been 22,821 in 1744; in 1751 it was over 30,000.

[1] 16 Geo. II. c. 8. The same exemption as formerly was allowed for physicians, apothecaries, surgeons, and chemists.

[2] 17 Geo. II. c. 17.

[3] 20 Geo. II. c. 39.

[4] 24 Geo. II. c. 40.

Publicans' Spirits License, 1752–1880.

In 1754, over 26,000 publicans took out licenses to retail spirits.

The three 5 per cent. increases in the excise duties granted in the war of American Independence,[1] raised the duty to 2*l.* 6*s.*; and in 1786, over 36,000 licenses were taken out.

In 1787, Pitt introduced an ascending scale ending with a maximum charge, by reference to the annual value of the public-house, as rated for the house duty;[2] and no increase was made in the duties until the last year of the Great War, when they were raised by Vansittart, by 50 per cent., for all houses. In the next year, however, the duties for the two first steps in the scale were reduced.[3] So that the tax stood in 1788 and 1817, as follows for houses:—

Annual Value.	1788. £	s.	d.	1817. £	s.	d.
Under 15*l.*	4	14	0	5	5	0
15*l.* and under 20*l.*	5	2	0	6	6	0
20*l.* „ 25*l.*	5	10	0	8	5	0
25*l.* „ 30*l.*	5	18	0	8	17	0
30*l.* „ 40*l.*	6	6	0	9	9	0
40*l.* „ 50*l.*	6	14	0	10	1	0
50*l.* and upwards	7	2	0	10	13	0

The number of licenses in England, and the yield were as follows:—

In 1789	33,349		163,408
„ 1816	35,378		282,366

In 1824 certain reductions were made in the duties, by Robinson, and in 1825 they were reimposed

[1] 19 Geo. III. c. 25; 21, c. 17; 22, c. 66.
[2] 27 Geo. III. c. 30. [3] 55 Geo. III. c. 30; 56, c. 113.

throughout the United Kingdom, in the Excise Licenses Act,[1] as follows: for houses—

	£	s.	d.
Under 10*l.*	2	2	0
10*l.* and under 20*l.*	4	4	0
20*l.* „ „ 25*l.*	6	6	0
25*l.* „ „ 30*l.*	7	7	0
30*l.* „ „ 40*l.*	8	8	0
40*l.* „ „ 50*l.*	9	9	0
50*l.* and upwards	10	10	0

The only person who could obtain the license was the publican already in possession of an excise license to retail beer, and, should his justices' license be rendered void by reason of his conviction in an offence, both the excise licenses were involved in the loss.

In 1834 Althorp increased the duties by fifty per cent. The tax, thus increased, pressed hard upon publicans in a small way of business, and gave rise to so many complaints that, in the following year, Spring-Rice obtained an exemption for all retailers of spirits not receiving or consuming more than fifty gallons in the year. But the additional duties still gave rise to numerous complaints, and accordingly were repealed in 1836.[2]

Baring's 5 per cent. of 1840 spoiled that symmetry of charge which had been introduced in 1825; but with this exception there was no further alteration of the duties until 1880.

The following gives, in round numbers, the number of the licenses and the yield in England, Scotland, Ireland, and the United Kingdom:—

[1] 6 Geo. IV. c. 81.

[2] 4 & 5 Will. IV. c. 75; 5 & 6, c. 39; 6 & 7, c. 72, s. 9.

NUMBER OF LICENSES.

	England.	Scotland.	Ireland.	United Kingdom.
1840 . .	52,600	15,500	15,200	83,300
1860 . .	61,000	11,600	16,500	89,100
1880 . .	69,100	11,700	16,490	97,290

YIELD.[1]

1840, £390,000. 1860, £532,000. 1880, £732,000.

Publicans' Spirits and other Liquors Licenses.

1880–5.

In 1880 Gladstone proposed to increase and otherwise alter and readjust the retail licenses for the sale of alcoholic liquor. The charges were, in his opinion, ridiculously low. The increased value of public-house property, due to the operation of the Licensing Act, 1872, which had the effect of increasing the number of public-houses, and that of the Beerhouse Act, 1869, which had effected a decrease in the number of licensed beerhouses, and the growth in size and value of the gin-palaces of the day, justified a considerable increase in the duty on the licenses, so that the public might receive a greater portion than hitherto of the profits of a monopoly thus artificially created.

In this view, and in order to simplify the licenses and give greater uniformity as between countries, he created a NEW LICENSE FOR RETAILERS OF SPIRITS throughout the United Kingdom, to cover the sale of all sorts of alcoholic liquor—spirits, wine, sweets, beer, cider and perry; and this license eventually was charged with duty on the following scale, by

[1] Includes grocers in Ireland.

reference to the annual value of the house and premises licensed :—

	£	s.	d.
Under £10	4	10	0
If £10 and under £15	6	0	0
15 „ 20	8	0	0
20 „ 25	11	0	0
25 „ 30	14	0	0
30 „ 40	17	0	0
40 „ 50	20	0	0
50 „ 100	25	0	0

With seven steps more of 100*l.*, the charge increasing 5*l.* the step up to 700*l.* or above, for which the charge is 60*l.*

Particular provisions were made for—HOTELS, for which, under certain conditions, the license was not to cost more than 20*l.*; RESTAURATEURS or eating-house keepers not keeping an open bar, who were not to be charged more than 30*l.*; THEATRES, for which a license was not to cost more than 20*l.*, and PASSENGER VESSELS, for which a license costing only 5*l.* was provided.

The effect of the plan as originally proposed, with regard to all the licenses involved, would be, as the chancellor of the exchequer said, to bring in 305,000*l.* in the first year, and 350,000*l.* in future years.

The number of licenses and the yield were as follows :—

	Licenses.	£
In 1882	92,493	1,442,462
„ 1885	91,950	1,442,942

Spirit Merchants.

A duty of 5*l.* first imposed upon an annual license for spirit merchants (not publicans) in Great Britain, in 1784, formed part of Pitt's general plan for the taxa-

tion of all traders in articles subject to an excise; and this duty was doubled, by Vansittart, in 1815. In 1825 the duty was made uniform throughout the United Kingdom, and in 1840 was raised to 10*l.* 10*s.* by Baring's five per cent. In 1842 about 3,500 persons took out licenses.

The license to spirit merchants was termed a dealer's license, 'dealer' meaning, in excise language, a person selling a certain statutory quantity at any one time—viz. two gallons or more; but in 1848 an additional license, costing 2*l.* 2*s.* was created which enabled the spirit merchant to sell, without any justices' license, foreign liqueurs in any quantity not less than that contained in a reputed quart bottle at a time, and even in a less quantity, should the bottles in which the liqueur had been imported not be of that capacity, viz. in such bottles irrespective of size and capacity.[1]

Down to 1861, unless a householder wanted at least two gallons of spirits, he had no choice but to send his servant to the public-house. In this year, Gladstone introduced a new additional license for spirit-dealers, costing 3*l.* 3*s.*, by means of which the spirit dealer might acquire the right of selling spirits in any quantity not less than a reputed quart bottle, and foreign liqueurs in the manner above stated.[2] In 1883, 9,168 dealers' licenses were taken out, of which 8,066 were for England; 6,038 dealers also held retail licenses; and the yield was 117,890*l.* In 1885, the yield was 115,907*l.*, from 9,057 licenses.

[1] 11 & 12 Vict. c. 121, ss. 9, 10, and 11. [2] 24 & 25 Vict. c. 21.

CHAPTER V

CIDER AND PERRY.

Cider, the ὑδρόμηλον of the Greeks, a drink made from the juice of apples, is a beverage of ancient repute in this country. It is termed by Withal, the wine of apples, and in 'Piers Plowmans' Vision,' pomade. Chaucer mentions it in the 'Canterbury Tales': 'This Samson never cider drank ne wine,'[1] and in Wickliffe's translation of the New Testament the passage in Luke, chapter 1, verse 15, is rendered, 'He schal not drynk wyn ne cider.' Harrison speaks of it, in his Description of Britain, as a well-known drink, and it is termed in Lambarde, 1596, pomage, a term which formerly was also applied to perry, the wine of the pear, but which, in Barat's 'Alvearie,' 1580, and in all subsequent dictionaries, is confined to a drink made from apples.

In taxation, cider and perry have always been combined; and they never have been important contributories to the revenue. After having been taxed, on sale, together with the other liquors then in use, under the commonwealth excise, these liquors were charged, under the Acts for the hereditary and the

[1] Monk's Tale, 1406.

temporary excises at the rate of 1*s.* 3*d.* for every hogshead sold by retail, and were subjected to additional duties by subsequent Acts.

They were also charged, under the annual Act for the malt duty, with an equivalent duty of 4*s.* for every hogshead made for sale.

The west and south-west of England were the parts of the kingdom in which cider and perry were chiefly made, and the cultivation of the apple in Herefordshire and Worcestershire for the purpose was considerably improved and extended by lord Scudamore, of Holme Lacy.[1] For a time, indeed, the general consumption of these drinks was considerably increased in consequence of the exclusion of French wines, after the Revolution, in the war with France, but, as a rule, the 'Cider-Land' glorified by Philips, the well-known author of 'The Splendid Shilling,' in 1706, was the only real habitat of the cider drinker. There a toast and cider formed a very usual breakfast and supper among the people; but the beverage was never popular throughout England, except, perhaps, under some other name: for 'Pomona's bard,' as he has been termed, is careful to notice the ciders that have 'by art unlearned their genuine relish, and of sundry wines assumed the flavour,' and the complaisant smile of the host, who

> 'Laughs inly at his guests, thus entertained,
> With foreign vintage from his cider-cask.'

The revenue from this source was not of much importance. The tax is famous only from Dash-

[1] Evelyn, in his 'Pomona,' mentions Herefordshire as 'the land of the Scudamore red-streak.'

wood's unfortunate extension of it, in 1763, to cider and perry made for consumption at home, which raised a commotion almost as great as that against Walpole's Excise Bill in 1733, drove Bute from office, and resulted in the repeal of his tax, in 1765, by the Rockingham administration. A few years before this, Fielding, in his account, in 'Tom Jones,' of the landlady at Upton, who could turn Worcestershire perry into champagne, or sack, or white wine at will, indicated the use to which this beverage and cider, 'right Herefordshire,' were put in those times of excessive taxation of wine: an enormous quantity was annually consumed in the fabrication of imitations of wine.

In 1825 Robinson reduced the duty from 30*s.* to 10*s.* the hogshead, at an estimated loss to the revenue of 20,000*l.* In 1828 the yield was 37,000*l.*; and in 1830 the tax was repealed, at the same time as that on beer, by the Wellington administration.

Licenses for the Sale of Cider and Perry.

No license is required for the sale of cider or perry in quantities of $4\frac{1}{2}$ gallons or more at a time.[1]

The license to retail—that is, sell any quantity less than $4\frac{1}{2}$ gallons at a time—costs 1*l.* 5*s.*,[2] and is available for sales of liquor to be consumed on or off the premises.

The applicant for a license must have a justices' license authorising the grant of a revenue license.

[1] Definition, 4 & 5 Will. IV. c. 85, s. 19. [2] 43 & 44 Vict. c. 20, s. 41.

PART II.—NON-ALCOHOLIC DRINKS.

CHAPTER VI.

TEA.

INTRODUCTORY PART.

First mention of a beverage from tea. Importation of tea into England. Tea sold in public-houses before 1660. Pepys and the 'new China drink.' The East India Company's practical monopoly of the trade. Increase in tea-drinking in the higher classes. Lord-Keeper North and his visitors. 'The teacup times of hoop and hood.' Peter Motteux, the poet of tea. Lord Hervey a great tea-drinker. The 'sophisticating of tea.' Tea becomes an ordinary drink with the middle classes. Arthur Young on tea-drinking in 1770. Tea for breakfast with the maids! Smuggling revived. Increase in the fabrication of false tea. Stringent enactments against it. Wedgwood's teacups. Pitt reduces the duty. Cowper's 'hissing urn.' Tea becomes an article of general consumption.

A BEVERAGE made from the leaves of the tea-plant had been in use in China for ages before its introduction into Western Europe. 'The Chinese,' says Giovanni Botero, in his treatise on the causes of magnificence in cities, circa 1590, 'have an herb out of which they press a delicate juice, which serves them for drink instead of wine. It also preserves their health, and frees them from all those evils that the immoderate use of wine doth breed unto us.'[1]

[1] Anderson, Commerce, ii. 178.

This is the first mention of the beverage made by any European writer; and not long after this, small quantities of the tea leaf—Tcha it was termed in one Chinese dialect, and Té in another—were imported into Holland, from which country the first tea imported into England reached our shores.

No trade of any importance in tea existed during the times of the commonwealth, as may be inferred from the absence of any specific charge on tea in the Book of Rates for the port duties and excise. But before 1660, tea was known in England as a drink made and sold by retail in public-houses. The beverage was, however, still a novelty to most persons; for Pepys, whose experience of taverns and morning drinks was considerable, terms it, in his 'Diary,' in September 1661, the 'new China drink.' At this date it was used, to a certain extent, as a febrifuge, as it is still used in France; for in an entry made a few years subsequently, Pepys notes that tea had been given by the doctor to his wife when ill. Moreover, the price of tea was nearer that of a rare drug than of a material for an ordinary beverage; for in 1664, 2 lbs. 2 oz. of tea was considered a gift fit for the king's acceptance at the hands of the East India Company.

The commencement of a trade in tea to England dates from 1667, when the East India Company sent their first order to their agent at Bantam, to send 100 lbs. of the best tea he could get; and from that date down to 1834 the trade was virtually monopolised by the Company. After 1667, the consumption

of tea by the higher classes increased rapidly. Lord-Keeper North's visitors are served with tea: 'after a solemn service of tea in a withdrawing room, the company usually left him.'[1] The beautiful little cups and other wares of 'porcelan, commonly called China ware,' with which, and India ware, tea, silks and muslins, the famous India houses were filled, may have had much the same effect in extending the fashion of tea-drinking among the ladies, prompt to display all the artillery of the tea-table, as the silver pipe, box and pincers, the artillery of the 'tobacconist,' had in establishing the practice of 'drinking' tobacco with the gallants who regarded Raleigh as their glass of fashion; while tea, more fortunate than tobacco, in lieu of discouragement by royal inhibition, was favoured with royal patronage in the 'tea-cup times of hoop and hood.'

Pope's lines about Hampton Court give the original pronunciation of the word:

> There, thou, great Anna, whom these realms obey,
> Dost sometimes counsel take, and sometimes, tea (tay).

And in the reign of the queen, tea came into use as an ordinary beverage among the higher classes.[2] It was exile from the world of fashion to be 'where the gilt chariot never marks the way, where none learn ombre, none e'er taste bohea'; and the tea-tables of the ladies became places for fashionable lounge. The new drink had its *vates sacer* in Peter Motteux, whose dedication of his poem to the 'Spectator'

[1] Lives of the Norths, ii. 89.
[2] Swift, Polite Conversation, Dial. i.

is acknowledged in one of the papers. And tea-gardens were established at many of the health and pleasure resorts of that day. At Tunbridge, 'after prayers,' writes Defoe in his 'Journey through England,' 'all the company appear on the walks in the greatest splendour, music playing all the time, and the ladies and gentlemen divert themselves with raffling, hazard, drinking of tea, and walking till two, when they go to dinner.' As yet, however, in consequence of the high price of tea, tea-drinking was only a fashion with the richer classes; as may be gathered from the frequent allusions to his tea-drinking made in his various writings by the notorious Dr. Hill, a vain man, eager to advance what he considered to be a claim to fashionable distinction.

The circle of tea-drinkers continued gradually to expand during the remainder of the first half of the century, and cases of excess in tea-drinking were not unknown. While lord Hervey was noting the increase in gin-drinking, and the detrimental effects of the habit on the health of the lower classes, his own bad health was ascribed by his father, the earl of Bristol, to the use of 'that detestable and poisonous plant tea, which had once brought him *to* death's door, and if persisted in, would carry him *through* it.'[1]

Nor was such a result of excess in tea-drinking improbable to those who were careless in their purchases; for much of the tea consumed in England was the result of adulteration of the foulest kind: 'To the prejudice of his majesty's subjects, great

[1] Mem. Geo. II., 'Biographical Notice,' vol. i. p. xxviii.

quantities of sloe leaves, liquorice leaves, and the leaves of tea before used, or the leaves of other trees, shrubs or plants, were dyed and manufactured in imitation of tea, and when mixed, coloured, stained and dyed with terra japonica, sugar, molasses, clay, logwood and other ingredients, were sold as real tea.' The decoction must have been as detrimental to health as any form of spirits—gin, strike-fire, or parliament brandy, which in those days evoked the anathemas of the church and the thunders of the law.

The penalties by which the legislature attempted to repress the *sophisticating of tea*, as these operations of the false tea-makers were termed, proved impotent to check the practice, and for a long time a considerable part of the tea consumed in England consisted of tea thus 'sophisticated.'

In the fifth decade of the century, a judicious reduction of the duty on tea considerably increased the consumption. Tea became established in the position of an ordinary drink among the middle classes. Henceforth the trade developed day by day; and a considerable export to America commenced, favoured by the exemption from taxation of tea exported to the colonies.

In the third quarter of the century, tea-drinking became usual among the farming class; extended to the artisan class; and even reached the agricultural labourers and servants, in substitution for the milk and gruel that for ages had formed their principal drink of a morning. In his 'Six Months Tour,' in

1770, Arthur Young observes, speaking of the farmers generally, 'when they do exceed in expense they exceed in tea and sugar.' Noting the food of the labouring class in different parts of the country, he states tea-drinking to be a general habit: 'Most of them drink tea.' 'Most drink tea,' he writes. The forty-fourth letter of his 'Farmer's Tour' is little less than a sustained complaint against the increasing use of tea and sugar among the lower classes: 'The grand source of the distresses among the poor,' he urges, 'is the application of that money to superfluities which ought to be, as it was formerly, expended in necessaries.' And throughout this 'Tour' he finds the use of tea and sugar universal. 'All united in the assertion,' he laments, 'that the practice *twice a day* was constant, and it is inconceivable how much it impoverished them.' Finally, he notes, with abhorrence, the custom then coming in of *men* making tea an article of their food, almost as much as women: labourers losing their time to go and come to the tea-table; nay, farmers' servants demanding tea for their breakfast with the maids! which had actually been the case in East Kent.'[1]

Taking the nine years, 1771–80, the annual import was estimated at about 8,000,000 lbs. This includes duty-paid tea, and the considerable quantities introduced through the agency of the smuggler, whose trade had been revived by additional duties imposed in reversal of the policy of Pelham.

Meanwhile, the sophisticators drove a roaring

[1] Vol. iv. pp. 350–2.

trade. A new class arose who, being outside the penalties for 'sophisticating tea,' which touched only dealers and sellers, carried on their operations in security, and sold the manufactured article to smugglers and others, by whom it was mixed with tea and sold as real tea. Ash and elder trees, in addition to the sloe, now formed the basis of the manufacture. Copperas was used as a new article for colouring, in addition to terra japonica, logwood and the other ingredients. And the evil practices of the sophisticators 'increased to a very great degree, to the injury and destruction of great quantities of timber, woods, and underwoods, the prejudice of the health of his Majesty's subjects, the diminution of the revenue, the ruin of the fair trader, and the encouragement of idleness.'[1]

In order to check this fabrication of false tea, a stringent Act was passed in 1777. Let us hope it may have had the effect of preventing many of the teapots Wedgwood was making, in his new manufactory at Burslem, for a continually-increasing number of customers, from proving to be for the tea-drinkers so many cauldrons of Canidia. But a more effectual step in protection of the tea-drinkers was taken by Pitt, in 1784, when, by a considerable reduction in the duty on tea, he repressed smuggling, cheapened the price of tea, and consequently reduced the profits of the business of the sophisticators.

At this date, the year of the publication of Cowper's 'Task,' with his well-known lines about 'the

[1] 17 Geo. III. c. 29.

hissing urn' and 'the cup that cheers but not inebriates,' tea may be considered to have become an article of general consumption in England. The consumption was then about 5 millions of pounds.

THE TAX ON TEA, 1660–1885.

Any tea or tay, as it was pronounced, imported into England before the Restoration, was chargeable under a general heading in the tariff, for 'all articles not specifically charged.' But after the Restoration, an excise, of 8*d.* the gallon, was imposed upon the drink as made and sold at that date in the coffee-houses and public-houses.

The tax in this form proved inconvenient and expensive in the collection. The existence of the East India Company's monopoly afforded special facilities for collecting a tax upon the tea in the leaf, on importation; and accordingly, in 1689, the excise on the drink was repealed, and in lieu thereof 5*s.* the pound was imposed upon 'all tea imported, to be collected at the custom-house.'[1] This tax was so excessive that hardly any tea was entered at the custom-house, and the duty had to be reduced, in 1692, to 1*s.* An additional 1*s.*, imposed, in 1695, towards satisfaction of the debt for the transport service for the reduction of Ireland, raised the rate to 2*s.*, for tea 'regularly imported,' that is, from any place within the limits of the East India Company's charter. A higher and practically prohibitory rate existed for tea imported from Holland, our rival in the trade, or any

[1] 1 & 2 Will. & Mar. st. 2, c. 6.

other country not the place of its growth or usual shipping.[1]

Two additions, in the war of the Spanish Succession, 1*s.* in 1704, and 2*s.* in 1711, raised the rate, for tea 'regularly imported,' to 5*s.*; while that for tea otherwise imported was 11*s.*[2] In addition, the article was subject to all the subsidies of customs, the old, the new, the one-third and the two-thirds—a subsidy being 5 per cent. on the value, and the 'additional impost.'

This excessive taxation of tea at a time when the demand for the beverage was steadily increasing, encouraged the trade of the smuggler, whose operations became so extensive and so successful as to necessitate some strong measure of repression. In the hope of checking contraband, Walpole, in 1723, divided the tax into two separate duties, and introduced for tea a warehousing system similar to that in existence for pepper. All tea, on importation, was to be warehoused, and a duty of 14 per cent.[3] on its value was to be paid immediately. Subsequently an inland duty of 4*s.* the pound was payable, on taking the tea out of warehouse for home consumption.[4] In order to secure the tax the traders were placed under the excise system of permit, account, and survey, of which the principal features were as follows:—No tea could

[1] 6 & 7 Will. III. c. 7, for three years, continued by 9 & 10, c. 14; 12 & 13, c. 11; 3 & 4 Anne, c. 4; 6, c. 22, and made perpetual by 7 Anne, c. 7, s. 26.

[2] 10 Anne, c. 26, from June 16, 1712, made perpetual by 3 Geo. I. c. 7, s. 1.

[3] 13*l.* 18*s.* 7½*d.*

[4] 10 Geo. I. c. 10.

be removed from one place to another, by land or by water, in any quantity exceeding six pounds in weight, without an accompanying excise ticket of permission termed a permit. Every seller of and dealer in tea was required to keep, in one book, an account of all sales in any quantity exceeding six pounds, and in another, an account of all sales in any less quantity than six pounds. The excise officers had general powers of inspection and survey of his stock.

This alteration in the system of taxing tea[1] proved successful in increasing the legitimate trade and, consequently, the revenue, and checked, for a time, the increase of smuggling. But tea was now passing out of the list of mere fashionable luxuries and becoming an ordinary article of consumption in the middle classes. Walpole's measure scotched, but did not kill, the snake, and the operations of the smuggler of tea were noted as in continuance in the report of sir John Cope's committee on the subject of smuggling, presented to the House in June, 1732.[2]

It was now clear that the excessive amount of the duty fostered the contraband trade. In this view a reduction was effected, in 1745, by Pelham, in pursuance of the recommendations of a committee of the house of commons, as follows:—In lieu of 4*s.* the pound, on taking the tea out of warehouse, only 1*s.* was charged. An additional 25 per cent. on the gross price, charged on all tea sold at the sales of the East India Company, which were compulsorily public,

[1] It took effect from June 24, 1724.

[2] Coxe, Walpole, iii. 71, 72.

and at which, at this date, the price of tea was about 4*s.* the pound, amounted to another 1*s.*, and made the inland duty in the whole 2*s.* the pound. No drawback was allowed for tea exported, but no inland duties were to be paid if the tea was exported to Ireland or to our plantations in America.[1]

The beneficial effects of this judicious reduction of duty were soon evident. From 1741–5 the average annual amount of tea entered for home consumption had been 768,520 pounds, and the average revenue, 175,222*l.* In 1746, the entries gave 1,800,000 pounds, three times the amount entered in 1745, and in the five years, 1746–50, an average of not less than 2,360,000 pounds, while the average revenue was 318,080*l.*[2]

The expenses of the Seven Years' War were the cause of a reversal of the policy of the measure of 1745. In 1759, when Legge's proposal for a tax on sugar was thrown over by the influence of Beckford, an additional subsidy, or 5 per cent. on the value, was imposed on most of the articles in the tariff, including tea. This occurred on the eve of the period when tea became for the first time an article of usual consumption among the rural population and the class of artificers in towns; and during this period of increasing demand the duties were raised on several occasions, with the result that smuggling and adulteration, ever the twin offspring of excessive taxation, prevailed to an extent never surpassed in fiscal history.

In 1784 Pitt, reverting to the principle of the

[1] 18 Geo. II. c. 26; 21, c 14. [2] McCulloch, Taxation, p. 356.

measure of 1745, proposed a considerable reduction in the tax. It amounted, at this date, to 119 per cent., and the yield was about 700,000*l.* To reduce it to about 12½ per cent.,[1] involved, it was calculated, a loss of about 600,000*l.* a year; and as so large a sum could not be spared, it was necessary to recoup the revenue by means of additional taxation. Accordingly the window tax was increased by an amount calculated to produce the 600,000*l.* required.

The Commutation Act,[2] when it came into operation, surpassed, in its results, even the expectations of the most sanguine supporters of the measure. The contraband carriers' trade from Galloway to Edinburgh was ruined by the Act, which was called in Galloway, by those who had thriven on the contraband, 'the burning and starving Act.' The yield of the tax at 12½ per cent. was not far short of half the yield at 119 per cent.; and in 1788, the consumption of duty-paid tea, which had been, in 1784, 4,948,983 pounds, had risen to 13,218,665 pounds.

Such was the triumph of *the principle of low duties on articles of general consumption*, as applied to the article tea; a principle which sir Matthew Decker had strenuously advocated in 1743,[3] and which, having been adopted by Pelham, and subsequently lost sight of by his successors in office, was now re-established by Pitt.

In 1793 the yield was about 650,000*l.*

Under pressure of the expenses of the war with

[1] Customs, 5*l.* per cent., and the inland duty, 7*l.* 10*s.*

[2] 24 Geo. III. sess. 2, c. 38.

[3] Serious Considerations on the present high Duties.

revolutionary France and Napoleon, we were compelled to abandon all principle in taxation and obtain revenue how best we could. In 1795, the duty was raised to 20 per cent. Subsequently, for tea costing 2*s.* 6*d.* or more the pound, this rate was raised to 30, to 35, to 40, and, in 1801, to 50 per cent.

Pitt, in taxation, had spared the lower class of teas under 2*s.* 6*d.* the pound; but when the war broke out again after the peace of Amiens, Addington imposed an additional 45 per cent. for all teas, raising the rates for the two classes of tea to 95 and 65 per cent. There was another slight increase in 1805; and in 1806, after the death of Pitt, the tax was imposed, by the Coalition ministry, at the uniform rate of 96 per cent. on all teas.[1]

The yield in 1815 for Great Britain, was 3,591,350*l.*

The ad valorem principle, discarded in 1806, was, to a certain extent, re-established in 1819; when tea costing 2*s.* or less the pound was charged at 96 per cent., and tea above 2*s.* at 100 per cent.[2]

In 1834, when the monopoly of the East India Company ceased, the management of the tax was transferred from the excise to the customs. The tax was now imposed by Althorp on a new principle, viz. in the form of *differential duties for various sorts* of tea:—For bohea, 1*s.* 6*d.* the pound; congou, twankay, hyson skin, orange pekoe, and campoi, 2*s.* 2*d.*; souchong, flowery pekoe, hyson, young hyson, gunpowder, imperial and other teas, 3*s.*[3] From the

[1] 6 per cent. customs and 90 per cent. excise.

[2] 59 Geo. III c. 53.

[3] 3 & 4 Will. IV. c. 101.

duties in this form an additional 600,000*l.* of revenue was expected. But this refinement in taxation, proving impracticable, in consequence of the difficulty in discriminating between the different sorts of tea, was abandoned, and Spring Rice introduced, from July 1, 1836, a uniform rate of 2*s.* 1*d.* the pound for all sorts.[1]

In the years 1833–7 inclusive, the quantity of tea retained for home consumption was—over 31, nearly 35, 36, 49, and 30 millions of pounds. The average yield being about 3,800,000*l.*

Increased by Baring's 5 per cent. in 1840, the tax yielded, in 1842, about 4,000,000*l.*

After the reform of the tariff by Peel and the release of most of our manufactures from the trammels of the excise, we were able, in consequence of the existence of the income tax and the increased yield of the other taxes, arising from the general prosperity of the nation, to turn our attention to the reduction of the duties on articles of general consumption. It was acknowledged that the duty on tea was extremely heavy as regards the low-priced teas—bohea and the lower congous—and should, therefore, be reduced. Accordingly a reduction formed part of Disraeli's financial plan for 1853, and also of that of Gladstone, his successor in office, who proposed to reduce the duty by four steps:[2] from 2*s.* 2½*d.* to 1*s.*, which was considered, at the time, to be the lowest possible point of reduction.

[1] 5 & 6 Will. IV. c. 32.

[2] Viz. to 1*s.* 10*d.* for the year ending April 5, 1854; 1*s.* 6*d.* for 1855; 1*s.* 3*d.* for 1856; and after this, 1*s.*

This process of reduction was interrupted by the war with Russia, and the duty was raised, in 1856, to 1*s*. 9*d*. In 1857 it was reduced to 1*s*. 5*d*.,[1] at which rate it continued payable until 1863, when Gladstone, having proposed a reduction of 2*d*. in the income tax, brought under the notice of the House the question of the reduction of the war duties on tea and sugar; and having first stated the reasons for dealing with the taxes one at a time, and that the subject of the drawbacks on sugar was then under consideration at Paris by representatives of the sugar-refining trades of several countries, for this and other reasons, selected for reduction the tea duty, rather than the sugar duty, observing that by the reduction we should excite a larger demand for sugar.

The duty was reduced to 1*s*., and the financial results of the change were estimated as follows: in 1862–3 we consumed 77,500,000 pounds of tea, which paid a duty of 5,497,000*l*.; in 1863–4, had there been no change in the law, the estimate for consumption would have been 79,636,000 pounds, yielding a revenue of 5,640,000*l*. Allowing for an increased consumption, in consequence of the reduction of duty, there would be a net loss of 1,300,000*l*.

The duty was granted only until August 1, 1864, in revival of the old practice of voting some one important branch of the revenue only from year to year.[2] 'The committee,' Gladstone added, 'need not apprehend that the proposal thus to fix the duty upon tea

[1] 20 & 21 Vict. c. 61.

[2] The duty on tea has since this date been granted annually.

only for a limited period would have a disturbing or unsettling effect; for it was thoroughly understood by the trade, and by the country, that when the duty should be reduced to 1*s.* the pound, the reduction would be, so far as we might presume to look forward into the future, a final measure.'[1]

1865. But finality is a word inapplicable to taxation, and, two years after this, the duty was reduced by Gladstone to 6*d.*

The estimated loss to the revenue was put at 2,300,000*l.* In 1864 the net yield had been 4,430,000*l.*, which may be regarded as a low yield due to the temporary over-stocking of the market by the immense importation in the preceding year in consequence of the reduction of the duty. In 1866 it was 2,556,000*l.*

The reduction of the duty to 6*d.*, an increase in the rate of wages, the general prosperity this country for many years enjoyed, a considerable decrease in the price of tea, the cheapness of sugar, and other circumstances have, since this, combined to raise the consumption of tea from 102 millions of pounds, in 1866, to 175 millions, for 1884–5; and the yield has increased to 4,795,000*l.*, though this should be regarded as a yield abnormally high caused by the enormous out-take from bond—that is to say, payment of duty on tea warehoused—in anticipation of an increase of duty, before budget day. The normal yield may be put at some point between $4\frac{1}{4}$ and $4\frac{1}{2}$ millions.

[1] Financial Statements, p. 384.

The quantities, in millions of pounds, of tea retained for home consumption; the consumption in pounds, per head of the population; and the average price, per pound, of the tea imported, in bond, that is to say, before payment of the duty, were, in the years undermentioned, as follows :—

Year.	Consumption, United Kingdom.	Consumption per head.	Price of Tea in bond.
In 1869	111,000,000 lbs.	3·63	1*s*. 5¾*d*.
„ 1879	160,000,000 „	4·70	1*s*. 2½*d*.
„ 1882	165,000,000 „	4·67	1*s*. 0½*d*.
„ 1884	175,000,000 „	4·87	11¾*d*.

Licenses for the Sale of Tea.

Another cause of the increased consumption of tea may be found in the augmented number of persons who sell tea.

The license formerly required for the sale, is noteworthy as one of the first trading licenses. Imposed by North in 1780 at 5*s*., which was subsequently raised to 5*s*. 6*d*., the duty was doubled in 1815, and having been increased by 5 per cent. in 1840, produced in 1850, from 100,984 licenses in England, 16,397 in Scotland, and 14,073 in Ireland, a revenue of 68,400*l*.

In 1863 the duty was reduced to 2*s*. 6*d*. for small houses; and the number of sellers had considerably increased, the yield remaining about the same, when, six years subsequently, the license was repealed.

The repeal has increased the number of the persons selling tea; and it is now kept by many licensed victuallers for sale at the lowest possible price, *en*

revanche for the sale of wine by grocers under the bottle license.

It is stated, and there appears to be good reason to believe, that a short time back the price of tea reached a point at which diminution in the price has little effect in increasing consumption.

The 'letters up'—as the obligatory notice of trading inscribed over the shop door is termed in revenue language—still to be seen in many a village, though now obsolete, remind the reader that the license repealed in 1869 covered the sale of 'coffee, tea, cocoa-nuts, chocolate and pepper.'

CHAPTER VII.

THE TAXES ON COFFEE AND CHICORY.

1. *Coffee.*

From the existence of a coffee-room in almost every hotel or inn of any size in England, a person unfamiliar with our habits would be inclined to think that the use of coffee is much more extended than it really is. Coffee is only a drink of secondary importance in this country; and three causes have combined to prevent its attaining rank among our usual beverages: the incompetence, want of attention and laziness of our servants in preparing the drink; a belief that coffee is heating and more suited to a dry than a moist climate; and the heavy taxation to which it was subjected in former years; to which must be added, in late years, the cheapness and excellence of tea and white sugar.

The coffee plant, a native of the part of Arabia called Yemen, derives its name from kahweh, an old Arabic term for wine, for which the drink made from an infusion of the seeds of the berries was regarded as, to a certain extent, a substitute, when about the middle of the sixteenth century, it came first into use

in Arabia, Egypt and Syria.[1] From this kahweh is derived the Turkish kahveh, the Italian caffè, and our coffee. Coffee is mentioned in the work of Prosper Albinus, a Venetian, 'de medicina Egyptorum,' published in 1591; and Burton, in his 'Anatomy of Melancholy,' speaks of the Turkish coffee-houses as resembling the taverns of his time.[2] Introduced into France by the famous traveller, Thévenot, coffee was subsequently brought into fashion, in the reign of Louis XIV., by Solomon Aga, ambassador of the Porte to the court of Versailles.

In England it is mentioned in Evelyn's Diary, May 10, 1637: 'There came in my time to the college Balliol, Oxford, one Nathaniel Conopios, out of Greece, from Cyrill, the patriarch of Constantinople, who returning many years after, was made, as I am directed, bishop of Smyrna. He was the first that ever I saw drink coffee, which custom came not into England till thirty years afterwards.' But before that time, viz. in 1652, a coffee-house had been opened in Newman's Court, Cornhill, by Pasqua, a Greek servant of Mr. Edwards, a Turkey merchant, and his example had been followed by others, so that at the date of the Restoration, coffee-houses were common in London and coffee was well known as a beverage.

The use of coffee, on its first introduction into this country, was opposed, as it was in France, on the

[1] Lane's Arabian Nights, Note 22 to Cap. III.

[2] Now, generally speaking, coffee is sold, in Turkish towns, in the streets, and not in houses for the purpose.

ground that it was a cause of sterility; but the coffee-house soon established a reputation as a more respectable place of public resort than the tavern and the alehouse, and when Garraway's and the other earlier coffee-houses had perished in the great fire of 1665, they were soon rebuilt, notwithstanding 'The Women's Petition against Coffee,' on the ground previously stated,[1] and from the facilities they afforded for conversation, hearing the news of the day and reading the newspapers, became a prominent feature of our social existence.

Puritan in their origin, the coffee-houses formed centres in which opinions about government were freely expressed in the days of the Cabal, and subsequently. Shut up as nuisances under Charles II. and Danby, in 1675,[2] the year in which Charles became a pensioner to the French king, they were reopened, in the next year, on a petition of the traders.

Between 1680–90, the cultivation of the coffee plant near Batavia was begun by the Dutch, who obtained the seeds from Mocha; and from a plant they sent from Java to Europe, the young plants were derived for the first coffee plantations at Surinam, in 1718, and in the West Indies.[3]

Coffee became a fashionable drink in England like tea, and is mentioned by Pope as giving inspiration to the baron for the Rape of the Lock, in a 1712.

[1] 1674, D'Israeli, Curiosities of Literature, ii. 324.

[2] As to the shutting up of the coffee-houses, see Lives of the Norths, i. 317–8 and notes.

[3] McCulloch, Comm. Dict.

passage where he narrates the whole process of preparing it: 'the berries crackle and the mill goes round,' &c., showing the careful manner in which the drink was made. Its popularity continued to increase with those who 'to some coffee-house would stray for news, the manna of a day.' Public-houses for strong liquors were frequently called coffee-houses, using the name as a cloak of respectability. And in hotels and inns it became usual to sell coffee and keep newspapers for local customers, and to separate the COFFEE-ROOM from the commercial room, for the two classes of persons using the premises.

The course of the taxation of coffee followed the same lines as that of tea. Originally imposed, at the Restoration, on the drink, the duty was afterwards altered to a duty on the coffee berries on importation; and a warehouse system was put in force by Walpole for both the articles in 1723. Subsequently the duty was increased to such an extent as seriously to affect the importation of coffee, and the consumption languished until the revenue from this source had declined to less than 3,000*l.* a year. In 1784, Pitt attempted to revive the consumption by a considerable reduction of duty. Repealing the existing excise duties, he substituted for them lower duties of customs, viz. 6*d.* the pound for coffee from our plantations in America, and 2*s.* 6*d.* for coffee from any other place, with the two 5 per cent. increases termed the imposts of 1779 and 1782.[1] The result of this

[1] 24 Geo. III. c. 38, s. 50.

reduction of duty was at once to increase the yield threefold.

In the great war, in 1795, Pitt increased the duties, and the result of this and several other additions to the tax made in the war was again to overtax the article. In 1808, a reduction of the duties from 1*s.* 7¾*d.* to 7*d.* for British plantation, and from 2*s.* 1*d.* to 10*d.* for East India, coffee, raised the consumption of duty-paid coffee from something over a million of pounds to nine millions, and for a second time this article showed an increase in the revenue consequent upon a reduction of duty.

In 1815, the yield was 276,700*l.*

A rise in the duties was included in the plan for additional taxation in 1819: at 1*s.* for plantation; 1*s.* 6*d.*, for East India; and 2*s.* 6*d.*, for coffee from other places, the duties were to produce, with an increase for cocoa, an additional 130,000*l.* a year.

This policy was reversed in 1825, when Robinson reduced the duties by a moiety. The loss from this reduction and a reduction for cocoa, was estimated at 150,000*l.*; but within ten years from this, the reduction of the duty, the low price of coffee, and a considerable fall in the price of the low brown sugar used in coffee, combined to effect an increase in the consumption from 8¼ millions to 23¼ millions of pounds.[1] The yield, which, in 1824, had been 420,000*l.*, increased in 1835 to 652,000*l.*

The decrease in the import of coffee from the West Indies, after the emancipation of the slaves in 1834,

[1] McCulloch, Comm. Dict.

practically necessitated the reduction of the rate for coffee from the East Indies and Ceylon, to that for West Indian coffee, which was effected in 1835. This was followed by a reduction of the duties by Peel, in 1842, on his first revision of the tariff, and a further reduction for foreign coffee in 1844. At last, in 1851, the difference in the taxation of coffee from British possessions and coffee from other countries was abolished, by sir Charles Wood, and an uniform duty was imposed for coffee of all countries at 3*d.* the pound,[1] with a charge of 6*d.* for coffee kiln-dried, roasted, or ground. This reduction was effected at an estimated loss of 176,000*l.* of revenue.

Raised to 4*d.* for the war with Russia, the duty was reduced in 1857 to 3*d.*

The yield in 1871 was 382,702*l.*; but the consumption had not increased pari passu with the population, and in 1872, Lowe, in the hope of increasing the consumption, reduced the duties, to 14*s* the cwt., equivalent to $1\frac{1}{2}d.$ the pound, with a charge of 2*d.* for kiln-dried, roasted or ground coffee. The immediate loss to the revenue proved to be only 140,000*l.*, in lieu of 190,000*l.* as estimated; and the yield in 1879 was over 213,000*l.* Notwithstanding the establishment of numerous 'coffee taverns,' there has been no improvement in the yield since this date. In 1882–3, it was about 202,000*l.*, in 1885, under 210,000*l.* The Briton is not, as a rule, a coffee-drinker.

[1] 14 & 15 Vict. c. 62.

2. *Chicory.*

Chicory, the wild endive, produces a root, like a carrot, from which is manufactured, in this and other countries, a powder used to mix with ground coffee. The plant is said to have been introduced into Europe from China, where it is indigenous, about the middle of the sixteenth century; and it was subsequently cultivated in Germany, the Netherlands and France, for the purpose before mentioned. The process of manufacture commences after the roots have first been dried to a certain extent by the chicory dryer, who sells them to the roaster, by whom they are washed, cut up, kiln-dried, and ground between fluted rollers into a powder. The roots contain a considerable quantity of saccharine matter, and, in the roasting, a quantity of this is converted into caramel and acquires the bitter taste of burnt sugar, with a somewhat similar aroma. To this bitter taste, and the belief that a mixture of coffee and chicory is less heating than pure coffee, is to be ascribed the extensive use of this article in England.

An importation of chicory into this country for the purpose of use with coffee, began a few years before 1833, in which year chicory was charged with a customs duty, to protect the revenue from coffee.

Subsequently, when the cultivation of the plant commenced in England, to a considerable extent in Yorkshire, and to a limited extent in one or two of the eastern counties, at first, in the interests of the

importers of coffee, efforts were made to suppress it; but, in 1840, the Treasury were induced, in consequence of the agricultural distress that prevailed, to sanction the sale of the article mixed with coffee. The order to that effect was, however, rescinded in 1852, when the sale of coffee mixed with chicory was prohibited, but coffee-dealers were allowed to sell chicory powder, in parcels labelled as containing chicory. In February, 1853, a further order of the Treasury sanctioned the sale of coffee and chicory mixed, in parcels labelled to that effect.

At length, in 1860, a duty was imposed upon home-grown chicory, to be levied on the chicory in the dried state, and charged on the quantity delivered out of warehouse, for home consumption, by the dryer.[1] On proposing the tax, Gladstone stated that the duty was intended to apply to 'any other vegetable production to be used with coffee, as a protection to the coffee revenue, which had not grown and which probably could not grow, as long as an article that assumed the appearance of coffee was admitted duty free, while coffee itself paid a high duty. This would entail the disadvantage of an excise, but that was not a serious matter, because the growth of chicory in this country, which some time ago was more considerable, had almost died out. Some years ago many thousand acres were employed in the growth of chicory; but at that time the whole quantity under cultivation, as far as he could learn, was under 500 acres.'

[1] 23 & 24 Vict. c. 113, which contains regulations on the subject.

The duty was only 3*s.* the cwt., rising to 5*s.* 6*d.* in 1861, but this was increased by additions in subsequent years to an amount equivalent to the duty on coffee. The yield rose from 3,010*l.* in 1863, to 23,000*l.* in 1867. But experience proved that chicory, like beetroot for spirits, is a crop that can be cultivated in Belgium and other foreign countries at a less expense than in England. The crop was gradually abandoned, under the influence of competition from abroad; and in 1869, the yield was only 16,000*l.*

In 1872 the duties on chicory, imported and home-grown, were reduced by Lowe, at the same time as the duty on coffee. Since this the process of diminution in the home-grown crop has continued; in 1880 the yield was only 1,900*l.*, as against 75,000*l.* from foreign chicory. The duties at present in force are:—

For chicory imported:—

	s.	*d.*
Raw or kiln-dried, the cwt. . . .	13	3
Roasted or ground, the lb. . . .	0	2[1]

For chicory grown in the United Kingdom:—

	s.	*d.*
Raw or kiln-dried, the cwt. . . .	12	1[2]

The yield from imported chicory was, in 1882–3, under 68,000*l.*, and in 1884–5, under 67,000*l.* In this year the amount of duty charged on home-grown chicory was 2,236*l.*

[1] The Customs Tariff Act, 1876.

[2] The Customs and Inland Revenue Act, 1872.

Imitations of Coffee or Chicory, and mixtures of them with Coffee or Chicory.

The duties—customs and excise—on chicory extended formerly to any vegetable matter other than chicory applicable to the uses of coffee or chicory; but in 1882 this branch of the tax was repealed, and articles in imitation of coffee or chicory, and any mixtures of such articles with coffee or chicory, are now taxed, if kept for sale, by means of a duty of $\frac{1}{2}d.$ for every quarter of a pound, to be expressed by a label on the package containing the article.[1] The revenue from this source is insignificant. In 1882–3 it was 6,344*l.*; in 1884–5, 4,563*l.*

[1] The Customs and Inland Revenue Act, 1882.

CHAPTER VIII.

THE TAX ON COCOA-NUTS.

When we speak, in England, of cocoa-nuts we mean generally the well-known coker-nut, as it was formerly spelt, a fruit that grows in bunches under the 'tender coco's drooping crown of plumes;' but we are now with Dr. Grainger in 'the cacao-walk which teems with marrowy pods;' the cocoa-nuts from which a beverage is made are the beans or seeds of a smaller tree, the cacao of the genus theobroma, Gr. food for the gods. The pods, which seldom contain less than thirty nuts of the size of a flattened olive, grow upon the stem and the principal branches. The nuts are extremely nutritious, and are imported principally from Trinidad and Grenada in the British West Indies, and Ecuador and New Grenada.

Chocolate is made from the cocoa-nuts, and for a long time the importation of cocoa-nuts and chocolate was checked by the heavy duties to which these articles were subjected.

A reduction of the duty on cocoa-nuts from British possessions, from 6*d.* the pound to 3*d.*, made in 1832, had the effect of increasing the consumption from an average of about 440,000 pounds for the three years ending with 1831, to an average of 2,072,000 pounds

for the three years ending with 1842.[1] At the same time the duty on cocoa-paste or chocolate from a British possession was reduced to 4*d.*

In 1842, Peel, on his first revision of the tariff, reduced the duties for cocoa, husks and shells, and chocolate, from British possessions, to 1*d.*, $\frac{1}{2}$*d.*, and 2*d.* the pound respectively. In 1844 the duty for cocoa not from British possessions was reduced to 2*d.*; and this rate, with 1*d.* for husks and shells, and 6*d.* for chocolate, not from British possessions, continued in force until 1853, when Gladstone, 'with the desire to lower the duties that pressed on those foreign articles of food which enter largely, if not into the necessaries of life, at any rate into what may be called the luxuries, or the comforts, of the mass of the people,' abolished the differential duties, and imposed the tax on cocoa, husks and shells, and chocolate from all parts at the rates above given for those articles from British possessions.[2] Subsequently, in 1855, the duty on husks and shells was reduced to 2*s.* the cwt.

In 1866, over four millions of pounds were retained for home consumption, and in 1879 the consumption had increased to 10,111,000 pounds, the yield being 46,000*l.*

In 1879, ground or manufactured cocoa was subjected to the 2*d.* duty; and in 1880 the yield was 50,000*l.* In 1882–3 it was about 60,000*l.*; and, in 1884–5, 68,000*l.*

[1] McCulloch, Comm. Dict.

[2] See 2 & 3 Will. IV. c. 84; 5 & 6 Vict. c. 47; 8 & 9, c. 90; 16 & 17, c. 106.

BOOK III.

THE TAX ON TOBACCO.

THE TAX ON TOBACCO.

Yield in 1885, $9\frac{1}{4}$ *Millions.*

Tobacco, at present the most productive contributory to our revenue from port duties, has been known to us, in England, for more than three centuries.

Into Western Europe it was first introduced in 1560, when Francesco Hernandez imported some plants of tobacco from America into Spain. The plant was termed by the natives petun, and they had, for ages before the discovery of the western continent by Europeans, been accustomed to inhale the smoke of the burning leaves, using for the purpose a roll of the leaves, the prototype of the modern cigar, or a tube or pipe, which they termed *tabaco*. This name Hernandez and the Spaniards adopted as a name for the plant itself.

Originally, however, the newly-discovered plant passed in Europe under a variety of names. In France, it was termed 'herbe du grand prieur,' from the grand prior of France, to whom Jean Nicot, lord of Villemain, ambassador of France at the court of Portugal, had sent some seeds of the plant purchased by him at Lisbon. This name was subsequently superseded by that of 'herbe à la reine' or 'herbe Medicée,' when Nicot, on his return to France in 1561, presented some plants

of tobacco to the queen—Catherine de Medicis. But after the death of the queen this royal designation ceased; the honour of giving a name to the plant reverted to Nicot, the original importer; and tobacco retains at the present day, as its botanical name, that of 'herbe Nicotiane'—'herba Nicotiana.' In Italy, in a similar manner, tobacco was termed, on its first introduction into that country by cardinal Prosper Santa Croce, 'erba Santa Croce.'

In England, where it was first introduced by sir John Hawkins, in 1565, tobacco originally passed under various names. Many of these had relation to the use of it as a drug or in the form of a poultice for bruises and wounds. The sanitary and curative properties it was considered to possess caused it to be termed in herbals—'herba panacea;' 'herba sancta;' 'sana sancta Indorum.' In this sense also Spenser, in 'The Faery Queen,' terms it 'divine tobacco;' and Lilly, the Euphuist, in 'The Woman in the Moone,'[1] 'our holy herb nicotian.'

Eventually, the name derived from the pipe used by the Americans superseded all other names, and the plant continues to the present day to be termed, by the Spaniards, tabaco; while the Germans, Dutch, and Russians term it tabak; the French, tabac; and the Portuguese, Italians and English, tobacco.

The original consumers of tobacco were the mariners and others connected with the adventures to America; but Raleigh brought smoking into fashion among young men about the court; and at the

[1] A.D. 1597.

close of the sixteenth century, the gallant, with his 'tobacco-box, ladle for cold snuff into the nostril, and tongs and priming-iron, all which artillery might be of gold or silver, if he could reach the price of it,' was a well-known figure at the ordinary,[1] the table-d'hôte of the period, and the smoker was a character frequently produced in plays on the English stage. The habit had extended to the citizens in London, and people smoked in public, at the bear-garden in Southwark, and in the theatres and other places of amusement, using for the purpose pipes made of clay.

The original method of smoking practised in this country, which was to inhale the smoke and blow it out through the nostrils, from which the 'tobacconists,'[2] or smokers, were said to drink, that is, swallow the smoke, caused a copious defluxion from the nose which was considered beneficial to health: it relieved a plethora due to the inordinate consumption of meat and beer, the very thick clothing and the ill-ventilated houses of the day. This consideration had, no doubt, a considerable influence in increasing the practice, but the defluxion was not pleasant to see, and to this, quite as much as to the novelty of the thing, ever hateful to Englishmen, and the smell of the fumes of the herb 'lately introduced with other vanities from beyond the seas,' was due the vigorous and consistent opposition of the anti-tobacconists and the principal opponent of smoking, king James I.

[1] Decker, Gull's Horn-Book, p. 119.

[2] The vendors were termed 'tobacco men.'

The king, in his endeavour to suppress the use of tobacco, used means as curiously characteristic as the prohibitory measures taken for the purpose by the authorities in other countries of Europe. In Russia, the czar ordered that delinquent smokers should have the nose cut off, and in some cases, the head. In the Protestant canton of Berne, the authorities ranked the sin of taking tobacco as second only to adultery, according to their views the crowning sin of the age, and punished it accordingly. In Turkey, the offender with a tobacco-pipe thrust through the cartilage of the nose, was to be paraded through the streets, seated backwards on an ass. And in Rome, where snuff was used by persons in church for the same purpose that coffee when first introduced was used by the Arabians before going to mosque, viz. to keep themselves awake, pope Urban VIII. suppressed it in 1624, under the penalty of excommunication.[1] James I. endeavoured to write down the use of the odious herb in a learned treatise, 'The Counterblaste against Tobacco;' and by royal commission, exacted from importers of tobacco from Virginia, a special impost of 6*s.* 8*d.* the pound. This was in addition to the duty of 2*d.* to which the article was liable under the general heading, in the Book of Rates for the customs, relating to 'merchandize not specifically mentioned.'

Notwithstanding royal opposition, the habit of smoking continued to spread. Only three years after the issue of the 'commissio pro tobacco,' Marston,

[1] Thus also in 1690 Innocent XII. excommunicated persons taking snuff in St. Peter's at Rome.

in one of his best plays, 'What you will,' has a song:—

> 'Music, tobacco, sack, and sleep
> The tide of sorrow backward keep.'

Jonson, in 'The Devil is an Ass,'[1] remarks that as carmen had 'got into the yellow starch,' so chimney-sweepers had got 'to their tobacco and strong waters;' and before 1614, tobacco had become 'a commodity vendible in every tavern, wine and alehouse; apothecaries' shops, grocers' shops, and chandlers' shops, were hardly ever without company that from morning till night were still taking tobacco; besides which, a number of persons kept houses and set open shops, that had no other trade to live by, but by the selling of tobacco.'[2]

The special impost on tobacco from Virginia encouraged the importation of Spanish and Portuguese tobacco: 'For our cloth and merchandize exported to Spain and Portugal,' said sir Edward Sandys, in 1620, in the house of commons, 'we now get, not a great mass of money, as formerly, but nothing but tobacco;'[3] and we now commenced the planting of tobacco in this country. The crop was not a success, the tobacco proving too dull and earthy,[4] and before the close of the reign, was prohibited in England and Wales by a royal proclamation.

Special licenses were now required for persons importing tobacco;[5] and notwithstanding the well-

[1] Act i. scene 1.
[2] Barnaby Rich in his *Honestie of this Age*, 1614.
[3] Parl. Hist. i. 1195.
[4] Bacon, Works, ii. 623.
[5] Foedera, xx. 118.

known aversion of king Charles to smoking and the consequent discouragement of it at court, the productiveness of the monopoly during his reign proves the habit to have been still on the increase among the people generally. In 1634, 'the tobacco licenses go on apace; they yield a good fine and a constant yearly rent.'[1] The actual yield of the licenses in 1635 was 8,699*l.*, and that of the tobacco duty, 10,000*l.*

The Puritans included the habit of smoking in their general condemnation of all ungodly recreations; the aversion of the Protector to the practice is historical; and though, under the commonwealth, the monopoly no longer existed, tobacco was charged, in addition to the customs, with an excise, payable by the first buyer from the importer or merchant, viz. 1*d.* per lb. for tobacco from English plantations; and 1*s.* for tobacco from elsewhere. Nevertheless, smoking continued to increase; and before the grave closed over the Protector, the earliest opportunity for unrestrained indulgence was taken by the soldiers whom Evelyn, a spectator of what he is pleased to term the 'joyfullest funeral I ever saw,' observed drinking and taking tobacco in the streets as they passed by.[2]

Meanwhile, in consequence of the lapse of the prohibition of the culture of tobacco, 'divers great quantities' had been planted in divers parts, until the renewal of the prohibition in 1653, which was effected on the ground that the cultivation of tobacco

[1] Stafford Letters. The licenses were life licenses. Plymouth was specially productive of license duty. [2] Diary, October 22, 1658.

tended to the decay of husbandry and tillage, and the prejudice of the English plantations abroad and the trading, commerce, navigation and shipping of the nation. To enforce the prohibition, power was given to any person to enter any place where tobacco was 'planted, growing, curing, or making,' contrary to the Act, and, by a root and branch process, 'grub, cut up, destroy, and utterly consume all and every such tobacco,' though, by a subsequent ordinance (September 3, 1653), the crop of that year was allowed to the planters upon their securing the payment of an excise of 3*d*. the pound.

This prohibition received, after the restoration of the monarchy, statutory confirmation on the ground not only of the importance of encouraging our plantations and our navigation, and for fiscal reasons, but also, 'in regard it is found by experience that the tobaccos planted in these parts are not so good and wholesome for the takers thereof.' The penalty for planting tobacco, 40*s*. the rod, though raised in 1663 to 10*l*., proved not large enough to repress the culture, and, on that ground was supplemented in 1670, by the action of the justices, and the local constables, who were required, upon a warrant of the justices, to 'pluck up, burn, consume, tear in pieces, and utterly destroy' any tobacco planted, under a penalty of 5*s*. a rod of planted tobacco.[1] The prohibition extended to Ireland. The excise on tobacco was now discontinued, but the article was subjected to a considerable import duty in the new Book of Rates,

[1] 12 Car. II. c. 34; 15, c. 7; 22 & 23, c. 26.

established in connection with the Great Statute of the customs.

1665. The supposed exemption from infection of the tobacconists' shops during the Great Plague of London, gave an impulse to the habit of smoking; and though not in favour at the court of Charles II., where the monarch and his courtiers followed the fashions and tastes of Louis XIV., who hated tobacco and snuff and banished them from the court of Versailles, it continued steadily to increase among the people generally. After the Revolution and our more intimate connection with the Dutch, with whom tobacco had always been a favourite, pipes grew larger, assuming Batavian proportions, and all England puffed in peace.

The practice of smoking continued to increase during the reign of queen Anne. The 'parsons' were great smokers: 'He smokes his pipe, he reads the news,' writes Swift.[1] But this period is more remarkable for the prominence attained by the snuff-takers:—Sir Plume, the type of the beau of the day, 'of amber snuff-box justly vain;' Pope himself, a constant snuff-taker; Swift, with his tobacco-box in hand, taking his tabac en poudre, or tabac râpé—grated snuff—whence rappee, the English counterpart of the abbé of the Regency; and prince Eugene, who is described after the manner of those times as 'a great taker of snuff, and towns.' The habit was fashionable and continued to be so for the remainder of the century, as opposed to smoking,—

[1] Baucis and Philemon.

Sooner shall Britain's youth from snuff be freed
And fops' apartments smoke with Indian weed.

In the third decade of the century, the use of tobacco in one form or another had become so widely diffused, that Walpole, speaking in the house of commons on the subject of the tax on tobacco, stated that 'from the palace to the hovel there was no exemption from the duty.'[1]

In 1732, the duty, at $6\frac{1}{3}d.$ the pound, produced a gross yield of 754,000*l.*: but the net produce was only 160,000*l.* This enormous difference in the gross and net receipts was the result of various forms of fraud. One form consisted in taking advantage of the drawback or return of duty allowed on exporting tobacco. The trader, on paying duty for his tobacco on importation, used light weights; but, on weighing it for exportation, heavy weights; so that 100 lbs. 'inwards' would weigh 150 lbs. 'outwards.' Large profits were made in this manner, sometimes by collusion with the officers of customs. A particular case of dishonesty was that of Mitford, whose books, which were produced, showed an original entry of tobacco of certain quantities (which were false) on importation, over which a slip of paper stating the real quantities had been pasted, so artfully as to escape, or at any rate to be sufficient reason for its escaping, the eye of the export officer. And thus when exporting the tobacco, he secured, as for drawback, nearly double what he had actually paid for duty on importation. Another case was that of Peile,

[1] Coxe; Walpole, iii. 86.

who paid, in September 1732, duty on 310 hogsheads of tobacco, from Maryland, by the 'James and Mary;' and subsequently, on exporting 200 hogsheads, managed to gain 13,292 pounds more than the weight on which duty was paid on importation. After which, by the use of certificates of debentures on a former payment of duty for tobacco from Virginia in 1731, and by means of a false endorsement on the cocket, or customs' document of discharge, he gained 8,288 lbs. more, making a total gain by the fraud of 21,580 lbs. This practice was described in a ministerial squib of the day as follows:—

> They had learnt such a knack
> In the case of drawback,
> For each pound of tobacco exported,
> That the custom for two
> They drew back as their due,
> By which they were greatly supported.

Another form of fraud consisted in relanding tobacco for which drawback had been paid as for tobacco exported. This business afforded occupation to almost a fleet of smuggling ships employed at Guernsey, Jersey, and the Isle of Man in receiving exported tobacco and relanding it; and others were employed at Ostend and Dunkirk in the same sort of trade.

Another fraud consisted in obtaining drawback for a 'commodity' consisting of 'tobacco stalks pressed flat and cut and mixed with sand and dust,' which was imposed upon the revenue officer for tobacco.

A fourth form of fraud, termed 'socking,' carried on by watermen, lightermen, tidewaiters, and City

porters, termed 'gangsmen,' consisted in pilfering the tobacco from ships in the river, and depositing it in river-side houses from London Bridge to Woolwich, whence it was sold, 'frequently to eminent merchants.' Recent proceedings in relation to 'socking' had led to important discoveries. It was found that, in a single year, 50 tons of tobacco had been thus 'socked.' And in the result, 150 officers had been dismissed, and nine others convicted, of whom six were ordered to be transported, and three to be whipped.

Such were the principal frauds against the revenue. It was also diminished by losses from the failure of importers who had given bond, as allowed by law, for payment of the duty. Lastly, the allowance of discount under the existing system, viz. 10 per cent. on prompt payment of duty, gave an unfair advantage to the rich trader as against those who were compelled by circumstances to give a bond; for, on exportation, he received the whole duty as drawback.

In the hope of remedying these evils, Walpole introduced, in 1733, his famous Excise Bill, by which he proposed to bring in the excise to aid the customs department in levying the tax; the plan being to charge only $\frac{3}{4}d.$ the lb. on tobacco when imported; compel the importer to warehouse it; charge him when he took it out of warehouse for home consumption, $4d.$ the lb. as an excise duty; and place tobacco under the regulations of the excise system.

The opposition the Bill encountered at the hands of the tobacconists, the consumers of tobacco and the public, who were induced to regard it as part

of a scheme for a general excise, prevented Walpole from carrying his plan into execution; and the withdrawal of the Bill was received with general acclamation.[1] The shop bills then in use for advertisement afforded to the tobacconists an opportunity to record their victory; and Hogarth, in an etching on one for Ben Bradley, the Hudson of that day, represented the British lion, pipe in mouth, making merry with Britannia, seated on a hogshead of tobacco, in full enjoyment of a pipe.[2]

This plan for an excise Walpole is stated to have considered, on further enquiry, less calculated to increase the revenue than he had originally supposed; and when subsequently, in 1751, Pelham had under consideration various schemes for more effectually securing the duty,[3] and among them the plan of an excise, he is said to have formed an opinion that it would not be advisable. Nevertheless such a plan was advocated subsequently by Adam Smith, in the 'Wealth of Nations.'

Glasgow, the principal port for the importation of tobacco, while for a long time holding the post of pre-eminence in the trade, produced in her 'tobacco lords,' personages of a local dignity that is historical; and though that particular trade was ruined by the American Revolution, the riches thereby acquired formed the foundation of the present importance of the town.

In Pitt's tariff of 1787, the duties were 3*s.* 6*d.* the

[1] Vol. ii. 97 105. [2] Fairholt on Tobacco, p. 133.
[3] See 24 Geo. II. c. 41.

pound, for Spanish and Portuguese tobacco, and 1*s.* 3*d.* for tobacco from our colonies, the United States, or Ireland,[1] where the cultivation had been allowed since 1779.[2]

For some years before 1789 the average annual import stood at about 7,000,000 lbs. In that year the net yield was 408,000*l.* But the high rate of duty, amounting to nearly 400 per cent. on the value of tobacco, had the effect of encouraging a most extensive system of smuggling, which numerous enactments passed for the purpose failed to check. In hopes of putting an end to this, Pitt, considering a simple reduction of the duty too hazardous an experiment in relation to so important a subject of revenue, re-introduced the plan attempted by Walpole. And though his scheme encountered, on its introduction, almost as much opposition from the tobacconists as that of Walpole had encountered in 1733, in the event, 9*d.* of the existing tax was imposed as an excise or inland duty, leaving 6*d.* payable as an import duty, and tobacco was placed under the ordinary system of excise supervision.[3]

In 1790, the yield, in Great Britain, was about 512,000*l.*, from an import of about 9,000,000 lbs.; and in 1793, the first year of the 'Great War,' about 547,000*l.* In the war the duties were raised on several occasions; and in 1815, at 3*s.* 2*d.* the pound for colonial, and 5*s.* 5½*d.*, for Spanish or Portuguese, tobacco, they produced over 2,025,000*l.*

[1] 27 Geo. III. c. 13. [2] See 19 Geo. III. c. 35.
[3] 29 Geo. III. c. 68.

In 1819, in order partly to fill the void in the revenue caused by the total repeal of the income tax after the war, the duties were increased, to yield an additional 500,000*l.* a year. Reimposed as excise, in lieu of partly import and partly excise, duties, and inclusive of the annual duty of 1*s.*, they were now 4*s.* for colonial and 6*s.* for Spanish and Portuguese tobacco.[1]

In consequence of the excessive taxation to which it was subjected, this article of general consumption did not yield a revenue increasing, pari passu, with the increase in the population. That such was the cause was proved in 1826. In the preceding year, the duties had been reimposed as import duties, in a general consolidation Act. The intention had been to retain the 4*s.* duty, but, in effect, one-fourth of the duty, 1*s.* the pound, was allowed to lapse in July. This caused a considerable decrease in the yield for the year, but the reduction of the duty was followed by so great a reduction in smuggling, that the chancellor of the exchequer, Robinson, in the following year accepted the result of the mistake, and allowed the duty to remain—for unmanufactured tobacco, 3*s.* the pound; from British possessions in America, 2*s.* 9*d.*; for manufactured tobacco and cigars, 9*s.*[2]

The average yield for the next five years was, in Great Britain, about 2,250,000*l.* from 15,000,000 lbs. imported, and in Ireland, about 600,000*l.* from 4,000,000 lbs.; a total for the United Kingdom of 2,850,000*l.* from 19,000,000 lbs.

[1] 59 Geo. III. c. 53; the annual duty by c. 88. [2] 7 Geo. IV. c. 48.

This was a considerable increase, but still the consumption of duty-paid tobacco did not keep pace in advance with the population of the kingdom. Poulett Thomson, afterwards lord Sydenham, advocated, in the house of commons, a further reduction of the duty. Parnell, in his work on 'Financial Reform,' advised a reduction of 2*s.* the pound. And Althorp, in his budget of 1831, proposed to reduce the duty by a moiety, in hopes of checking the smuggling that prevailed. Lastly, in 1834, the commissioners of excise enquiry, 'after a very laborious and diligent investigation of the excise control as applied to tobacco,' arrived at the conclusion that 'the attempt to prevent the smuggling of tobacco by a code of entries to be made of warehouses, surveys to be taken of stocks, permits to be obtained for removing tobacco, and accounts to be duly kept of all sales, was an attempt to do what was impracticable by such means;' and, reporting Pitt's scheme of 1789 to have proved a failure, pointed to the excessive duty as the cause of the excessive smuggling that existed, and recommended the experiment of a reduction of the rate and the total abolition of the excise survey. Accordingly, in 1840, the taking of stocks and the more stringent of the regulations of the excise survey were discontinued.[1]

Hitherto it had been illegal to use in the manufacture of tobacco for consumption any ingredient other than water or water tinged with colour or flavoured only;[2] but the Act that abolished the excise survey, in providing 'other regulations in lieu thereof,' 1840.

[1] 3 & 4 Vict. c. 18. [2] 1 & 2 Geo. IV. c. 109, s. 14.

substituted for this general prohibition, which, in the absence of a strict supervision of the manufacture, it appeared to be impossible to enforce, a more limited prohibition, having reference only to 'leaves, herbs and plants, cut, coloured, stained or manufactured to resemble tobacco.'[1] This, an extension of the old walnut-tree leaves, hop-leaves, and sycamore-leaves prohibition of an earlier date, excluded, indeed, from use rhubarb, burdock, dock and many other well-known adulterants, but let in liquorice, sugar, starch, common salt, saltpetre, epsom salts, glauber salts, copperas—in short, a variety of articles capable of being used in the manufacture, more particularly to increase the weight of the tobacco.

The challenge was at once answered by the manufacturers, who speedily acquired a proficiency in the art of using the legalised ingredients that enabled them to present to a purchaser, as tobacco, an article containing from 50 to 70 per cent. of 'foreign matter.'[2] As the 'foreign matter' was chiefly of a saccharine description and we have always been a sugar-loving nation, this state of affairs may provoke a smile, though perhaps the 'animus deliciarum egens' of the most sweet-loving purchaser of tobacco had considerably more sugar than he bargained for. But the serious aspect of the case was from the point of view of the revenue, which was injured by these malpractices. To defend the revenue, the old prohibition

[1] 3 & 4 Vict. c. 18, s. 11.

[2] Report of Mr. George Phillips, Principal of the Laboratory, Inland Rev. First Report, 1857, Appendix, No. 7.

was, in effect, restored in 1842, the only ingredients allowed in preparing tobacco for consumption being water or, for the kind known as 'roll' tobacco, water and oil,[1] and in making snuff, water, water and salt or alkaline salts,[2] or for Welsh or Irish snuff, lime water.[3]

The index expurgatorius, or list of prohibited articles which it was henceforth illegal for a manufacturer of tobacco to have in his possession, gives some insight into the mystery of the art. They are: sugar, treacle, molasses, honey, commings or roots of malt, roasted grain and chicory, ground or unground, lime, sand, umbre, ochre or other earths, seaweed, ground or powdered wood, moss or weeds, leaves, herbs or plants, or any substance or material, syrup, liquid or preparation, matter or thing, to be used or capable of being used as a substitute or to increase the weight of tobacco or snuff.[4] Such was the black list; but by this time the trade was so thoroughly saturated with these malpractices as to affect its economy—in other words, to render almost impracticable the competition of the fair trader with those who were less scrupulous. With a view to detect the presence of 'foreign matter' in tobacco and suppress the existing system of adulteration, the

[1] Limited, in 1879, to the use of essential oil for flavouring purposes, and olive oil in the process of spinning and rolling up tobacco. 42 & 43 Vict. c. 21, s. 27.

[2] With a view to prevent the use of chromates and other salts of a poisonous quality, the only salts now allowed are the carbonates, chlorides and sulphates of potassium or sodium and the carbonate of ammonium, and these only to a limited amount. 41 & 42 Vict. c. 15, s. 25.

[3] The quantity of the oxides of calcium and magnesium to be used is limited to one per cent. 30 & 31 Vict. c. 90, s. 19.

[4] 5 & 6 Vict. c. 93, s. 5.

Laboratory at Somerset House was established; and such was the correctness of analysis of mr. George Phillips, and the success of prosecutions for penalties based upon that analysis, that, before long, the hopes of avoiding the penal consequences of adulteration that had been cherished by many manufacturers were dispelled, adulteration diminished, and, partly as a result from this, the import of tobacco increased in the four years, 1843–6, by more than $4\frac{3}{4}$ millions of pounds.

1842. In the same year, Peel, on his revision of the tariff, equalised the duties on tobacco from all parts. They were now imposed as follows, the pound:—

Manufactured—	*s.*	*d.*
Cigars and other tobacco	9	0
Snuff	6	0
Unmanufactured	3	0

together with Baring's additional 5 per cent.

In 1843 the yield had risen to 3,711,000*l.*

At this point we may for a moment suspend the fiscal narrative, in order to insert a few words in explanation of the manufacture of tobacco for consumption. Why is water used? why oil, in roll tobacco?

The Manufacture of Tobacco for Consumption.

Tobacco manufactured for use in smoking, chewing, and snuffing, is in the form of cut tobacco, roll tobacco, cake tobacco, cigars and snuff.

Unmanufactured tobacco is imported into this country in the leaf, with or without the stalk, dried and pressed in hogsheads. The leaves are sprinkled with water to make them swell and separate, and

then are stripped of their midribs or stalks. They are, next, placed in a trough and wetted with water—a 'liquoring,' as it is termed—which restores to the leaf the elasticity required for the manufacture. The leaves for the lighter 'Returns' and other similar descriptions of tobacco for smoking are sparingly wetted; for darker descriptions, they are thoroughly wetted and resoaked with the liquor in the trough. It is at this point of the manufacture that adulterants are usually introduced. The next step is to box the leaves in shallow trays, in which, submitted to a press, they are pressed into a cake. This cake, passed subsequently under the knife of a cutting engine, is cut into shreds, fine or thicker according to the description of result required; and the shreds, having been heated and tossed about upon a pan, or 'stoved,' appear in the cut tobacco of the shops known as Shag, Returns, and a great variety of other names. For the famous 'Bird's-eye,' the stalk is retained in the leaf, and this, when cut, exhibits in its transverse section that supposed resemblance to the eye of a bird from which the name is derived.

Cut tobacco.

For 'roll' tobacco the leaves, after sprinkling and stripping, are divided into two classes: the unbroken for 'covers,' the others, for 'fillers.' The fillers are spun into a twist of rope upon a wheel, and, over the rope as it lengthens, the covers are placed. Taken off the wheel, the rope is coiled into the form of a short cylinder, and in forming this roll, oil is rubbed on with a brush, to prevent any adhesion between the parts of the coil. Lastly, the roll is put into a press

Roll tobacco.

and pressed together from the two ends. In this form the darker and stronger tobaccos are used for chewing as well as smoking. Negrohead is a sweetened roll tobacco; and the famous Pigtail of the sailor—'His head was turned, and so he chewed his pigtail till he died,' writes Hood, when sailors knew two kinds of pigtails—is in the form of a small twist of very strong tobacco. A piece cut off, coiled into a lump and steeped in a little rum, forms a favourite 'quid.'

Cavendish

Cake tobacco is sold uncut. The most famous sort is 'Cavendish,' stated to be so named after the navigator or freebooter of queen Elizabeth's time. This is formed of fine leaf pressed closely in small flat cakes, and is cut up when wanted for the pipe.

Cigars.

The cigar-maker is the artist of the trade, and the cigar is made by cutting the leaves spread upon a block into appropriate pieces for coverings, which are rolled round a combination of the smaller pieces cut off, and leaves torn or with holes in them. Tested in a gauge, trimmed to the proper length, and rolled in a spiral envelope of leaf twisted into a knot at the top, the cigar is sold under a great variety of names.

Snuff.

Snuff, or tobacco powder for the nose, is made from the stalks, or stalks together with the fragments of the blade of the leaf, by grinding in a snuff-mill, to which the stalks are sent after having been cut into short pieces in a cutting machine. Such are the processes of the manufacture of tobacco for consumption.

To resume the narrative, at the date 1842. For the next twenty years the yield of the tax shows an almost continuous increase of, on a rough calculation, about 100,000*l.* a year. We left it when $3\frac{3}{4}$ millions; in 1862 it was not far short of 6 millions. 1842–62.

By this time a remarkable alteration had taken place in the use of tobacco in this country and the position, so to put it, of tobacco-smoking. The snuff-box, now an empty ornament on the shelf, had been superseded in use by the cigar-case and the pipe-case. The taking of snuff had entirely gone out of fashion, and, in days when white cambric pocket-handkerchiefs were used in lieu of the coloured silk bandannas in which our grandfathers concealed their deeds of darkness, was regarded as a filthy habit. On the other hand the practice of smoking, which but a few years before this had been considered what is now called 'bad form,' had become general among the well-to-do classes, and had for some years obtained recognition in the establishment of a 'smoking-room' in clubs in London, even in clubs where the committee were certainly not, as to fashions, 'the first by whom the new are tried,' and in most country houses of any size. It was popular with the young men of the day. The 'swell,' returning to the fashion of the 'gallant of the last edition' of Raleigh's time, smoked, as his predecessors the 'dandy,' and the 'maccaroni,' and the 'beau' of sir Plume's time, had used the snuff-box. Boys, in imitation of their elder brothers, took a whiff or two in the harness-room at home, and, at school, braved the keen scent of 'my tutor,'

and 'snatched a fearful joy.' In short, a generation of smokers had come into existence.

This was the case as regards tobacco in pipes, as well as cigars. In former times the cigar had been of no importance whatever from a revenue point of view; the import in 1823 is stated to have been only 26 lbs.[1] The business was in the hands of the smuggler, and if, as Byron wrote of tobacco,

> Thy true lovers still prefer by far
> Thy naked beauties: give me a cigar—

indulgence in smoking in this form was an expensive pleasure. Moreover, the expense did not render the cigar, as might be supposed, fashionable. There might be, here or there, your little 'cigarified cornet of hussars' as Thackeray terms him; but, as a rule, smoking even in this form was tabooed, and the practice would probably be attended with some such results as those described, by the same author, in the McAlister incident in the 'Fitz-Boodle Papers,' which give, in effect, an amusing history of the revolutionary movement in favour of tobacco. The cigars smoked were of foreign make, principally those from Havannah, of the slave-grown tobacco of Cuba, and those from Manilla, where the manufacture was a royal monopoly. But, about the beginning of this period, the cigar had become of increasing importance to the revenue, and a home manufacture had been started, to supply a new demand for cheaper cigars among those who were pleased to imitate a habit which,

[1] Fairholt, p. 220.

though still proscribed in many quarters, was now tolerably well established among many persons of the richer classes. While they smoked their Regalias and Principes, the clerk and the schoolboy, if they could not afford one of the little Reinas, could now puff smoke from an article similar in form, named, after the club that Dickens has made immortal, the 'penny Pickwick,' not too careful to enquire whether this 'cigar' could, at the price, be made from tobacco, or, perhaps, ignorant of that use of the native cabbage-leaf in the manufacture of cheap cigars, which the late mr. Calverley noted :—

'Manillas vocat, hoc prætexit nomine caules'!

And subsequently, during the whole of the period in question, the use of the cigar continued to increase as a practice among the well-to-do classes until, as before stated, tobacco smoking may be said to have become general, or at any rate, to have passed far beyond the stage of mere toleration, into the position of an established habit, recognised and allowed in every class of society.

But, to pass from this, to the more serious, subject of the pipe—for in 1863 cigars formed only from 2 to $2\frac{1}{2}$ per cent. of the whole consumption of tobacco[1]—it was in this period that the old form of pipe so long in use in England was superseded. The 'alderman,'

[1] Prior to 1861 cigars were not distinguished, in the statistical records, from other forms of manufactured tobacco. The quantity entered for home consumption in that year was under 300,000 lbs. as against $34\frac{1}{2}$ millions of lbs. of unmanufactured tobacco.

subsequently termed the 'churchwarden,' the 'yard of clay,' we see in Hogarth's pictures and shop bills, in Gillray's caricatures, where Fox and Pitt are puffing dense clouds of smoke at one another, the pipe of Dr. Parr, and of Rowlandson's Dr. Syntax, was not taken, from the tap-room and parlour of inns, to which it had been relegated for many years, to form the instrument of the smoking in higher quarters that now commenced. The more expensive and, to use a word of that day, 'elegant' meerschaum, ornamented and silver-mounted, came into use, and, for sportsmen and others who required a more convenient form of pipe, the Scotch 'cutty,' or a 'short clay,' well seasoned and coloured like polished jet—'nor blacker tube or of a shorter size' smoked the Cambro-Briton of 'The Splendid Shilling.' Almost all smokers now preferred to have a pipe of their own, and the 'churchwarden' was not in high estimation.

As smoking increased in the upper and middle classes, so it continued to advance, pari passu, among the lower classes, and perhaps hardly one of that army of hard workers and very free spenders, the navvies who were now put in possession of our soil, was without a little instrument of indulgence in his pocket that was an active agent on behalf of the revenue.

It was perhaps among this class that, notwithstanding the prohibition, a taste for strong sweetened tobacco became established. This was supplied by the smuggler in the form of cavendish and negrohead. And thus it happened that at the end of the period in question there existed a considerable smuggling trade

in tobacco. This state of circumstances led to legislation in 1863, when alterations of considerable importance were made, by Gladstone, in the regulation of the trade and in the duties. 1. In order to mitigate smuggling, the duties on the importation of cigars and manufactured tobacco were considerably reduced, and at home the manufacture of sweetened cavendish and negrohead was legalised. But this was to be carried on in 'bond,' to use the short fiscal term for warehouses approved for the purpose with security given by bond for payment of the duty, so that the duty could be charged upon the manufactured article, including the sweetening matter it contained. Imported cavendish and negrohead were also to be warehoused; and tobacco of these descriptions, home-made and foreign, was only allowed to go into consumption—to be sold for use, in revenue wrappers such as those used to secure the duty formerly payable for chocolate in cakes or that now payable for proprietary medicines. The reason for limiting the permission to manufacture tobacco with sweetening ingredients to these particular descriptions, was the impossibility of avoiding danger to the revenue if ordinary roll were allowed to be thus manufactured. 2. The duties on unmanufactured tobacco were altered. The tobacco-leaf absorbs moisture very freely, and complaints were common that the coarser sorts were more heavily charged than the dried, but more expensive, Turkey tobacco. A new element was now introduced into the charge of duty, which henceforth was to depend upon the amount of moisture in the leaves.

Eventually the duties were reimposed as follows, the pound :—

		s.	*d.*
Manufactured			
Cigars		5	0
Cavendish and negrohead		4	6
Other tobacco		4	0
Snuff, containing in every 100 lbs. thereof	more than 13 lbs. of mixture	3	9
	not more than 13 lbs.	4	0
Unmanufactured			
Containing in every 100 lbs.	10 lbs. or more of moisture	3	2
	less than 10 lbs.	3	6
Home-manufactured cavendish and negrohead		4	0

Originally the proposed duties for cavendish and negrohead had been 4*s.* for imported, and 3*s.* 8*d.* for home-manufactured. They were subsequently raised, in consequence of representations made by the Irish manufacturers that their business in roll, the form of tobacco most used in Ireland, would suffer from the new regulations.

The yield of the new duties was, approximately, as follows :—in 1867, 6,500,000*l.*; in 1870, 6,600,000*l.*; and in 1871, 6,800,000*l.* On the average of the next six years, the rate of increase at 200,000*l.* per annum was maintained until 1877, when the yield nearly reached 8,000,000*l.*

In the next year an additional 4*d.* was imposed, by the late earl of Iddesleigh, on the duties all round. At first the addition did not prove to be from every point of view a success. It was difficult to adjust the incidence of the additional duty, so as to cause it to rest upon the shoulders of the consumers, which was necessary from the position of the tobacco trade, in which the margin of profit had for long been

reduced to a minimum. Persons who are accustomed to purchase cigars in boxes and tobacco in pound and half-pound canisters, may perhaps be surprised to hear that seven-eighths of the tobacco consumed in the kingdom is said to be consumed by the poorer or working classes, the bulk of it in half-ounces, and that the sales of single cigars exceed by far the amount sold in boxes. As to cigars, indeed, arrangements might be possible;[1] but as regards tobacco, the difficulty was considerable. The standard price of the half-ounce had for years been fixed at the rate of 3*d.* the ounce.[2] How, with our coinage, could the additional 4*d.* the lb. be apportioned to the 32 half-ounces? It was known that the consumers would refuse to pay an additional $\frac{1}{4}d.$ In the result, the larger purchasers were charged with more than their fair share of the burden, and, as far as it was necessary, the smaller purchasers had to put up with a slightly inferior article. Weight was added to the tobacco in the form of water; and to this day 'moist Aquarius melts in daily showers' over many a tobacco-chest, to recoup the retail trader some portion of the 4*d.* of 1878.[3] 1885.

At first, the consumption received a severe check when the duty was raised; but in 1883–4 the yield

[1] In the next year, 1879, an additional 2*d.* upon cigars raised the duty to 5*s.* 6*d.* The quantity of cigars entered for home consumption was – in 1862, 330,000 lbs; in 1872, over a million lbs.; and in 1877, $1\frac{1}{4}$ million lbs. The revenue therefrom, 155,000*l.*, 253,000*l.*, and 306,186*l.*

[2] $2\frac{1}{2}d.$ for duty, and $\frac{1}{2}d.$ for tobacco.

[3] Many poor persons complained that they had to dry their tobacco before use in the pipe. The additional duties of 1878–9 were taken off in 1887.

had risen to 8,991,000*l.*, and in 1884–5 to 9,277,000*l.*, and the total increase in consumption since 1879–80 was no less than 8·83 per cent., which is clearly in excess of the increase of the population.

This increase in the consumption of late years is more remarkable when we bear in mind that there has been a rise in the price of the leaf since the time when the duty was raised, and that it is stated that there is reason to think that smuggling has considerably increased. This, however, is not positively clear as a fact. The old professional smuggler, the Dirk Hatterick of 'Guy Mannering,' is a person now unknown. For a long time past smuggling has been limited to the crews of vessels engaged in trade between our ports and those foreign ports where tobacco is to be had at the lowest prices, Hamburg being a particular instance; and should the customs officer, in the course of his 'rummage' of the ship find the article concealed in some package of foreign goods entered as duty-free, or hid beneath the flooring, or among the coals in a case made to represent firewood, or in a piano, or an iron boiler or elsewhere, the sole delinquent, settled previously by lot, takes the whole burden of the transaction upon himself, and everyone else on board the ship knows, of course, nothing of the attempted fraud. One of the common forms of smuggling is to use watertight packages, which, thrown overboard, are picked up by confederates. This sort of business has been going on for years, and the increase in cases detected by the customs may very naturally be due to extended

precautions adopted by the officers of the department.

It may be observed, however, that an increase in the consumption of tobacco might reasonably have been expected from the decline in the yield of the duty on the more expensive article of luxury, spirits.

The following is a statement of the number of lbs. of tobacco cleared for consumption, the population of the United Kingdom, and the consumption per head, in—

Year.	lbs.	Population.	Consumption. lbs.	oz.
1841	23,096,281	26,700,000	0	$13\frac{3}{4}$
1851	27,734,786	27,347,000	1	$0\frac{1}{4}$
1861	35,413,846	28,887,000	1	$3\frac{1}{2}$
1871	42,656,658	31,734,000	1	$5\frac{1}{2}$
1881	50,379,425	35,192,000	1	$6\frac{7}{8}$
1885	52,803,237	36,231,000	1	$7\frac{1}{4}$ [1]

The crews of H.M. ships of war are allowed an amount of tobacco (duty free) not to exceed 2 lbs. by the lunar month per man of the crew.[2] Sheep's-wash from tobacco-juice, and hop-wash and blight-powder for hops, are allowed to be manufactured in warehouse.

Lastly, a few words may be added regarding the question of permitting the growth of tobacco in the United Kingdom. The prohibition under the Act of Charles II., was specifically extended to Scotland in 1782, in consequence of doubts whether it had, or had not, been extended to that part of Great Britain by the Act of Union,[3] and because some cultivation of the plant had been carried on near

[1] 28th Report, Inland Revenue, p. 127.

[2] 39 & 40 Vict. c. 36, s. 125. [3] 22 Geo. III. c. 73.

Kelso, Jedburgh and other places in Scotland, from the high price of tobacco, during the war of American Independence.

The prohibition was repealed as regards Ireland, in 1779, on the ground of the 'importance of giving every attention and encouragement to such of the produce and manufactures of Ireland as did not materially interfere with the commercial interests of Great Britain.'[1] The Irish consumer could thus obtain home-grown tobacco untaxed; but the exportation was limited to Great Britain, and the tobacco imported was charged with the same duty as that from British plantations. In the result, little tobacco was grown in Ireland, and the restriction was reimposed from January 1, 1832.[2]

A little later than this, tobacco was clandestinely cultivated to some extent in Yorkshire; but the practice was discovered, the tobacco was burned, and considerable penalties were inflicted.

The whole question relating to the growth of tobacco in the United Kingdom was thoroughly threshed out by a select committee of the house of commons in 1830; and, at the present day, in consequence of the depression in agriculture that has so long prevailed, experiments are allowed to be made, under proper security for payment of duty, with a view to ascertain what kind of tobacco can be grown in these islands. But neither the result of the enquiries of the committee, nor that of the experience we have lately acquired leads us to expect that

[1] 19 Geo. III. c. 35. [2] 1 & 2 Will. IV. c. 13.

our farmers will find in tobacco-planting a new source of agricultural profit. Our climate presents an insuperable obstacle to the profitable cultivation of the tobacco plant in competition with those who cultivate it in more favoured climes. There is no demand in the smoking world for tobacco of an inferior sort, with which the market is already overstocked ; and really good tobacco cannot be grown here to pay.

Nor does this appear to be surprising when we are told that the climate necessary for the profitable growth of the tobacco plant in the present day must be characterised by 'at least two or three months of hot summer weather, with an absence of storms of wind, rain, and hail,[1] but an abundance of dew and even mists.' Now no man knows the climate better than the farmer. Does this description tally with his experience? or is it rather what we in these islands know only from tales of the climate in some other countries, or read of in books where poets copy, from the Greek or the Roman original, some such description as that of 'the island-valley of Avilion :'—

> 'Where falls not hail, or rain, or any snow,
> Nor ever wind blows loudly.'

The cultivation of tobacco is allowed in any physic-garden in either University, or in any other private garden 'for physick or chirurgery only, so as the quantity planted exceed not one half of one pole in any one place or garden.'[2]

[1] A single hailstorm may destroy the crop, a single gale may break the leaves so as to render them practically worthless.

[2] 12 Car. II. c. 34, s. 4.

Licenses to Manufacturers of Tobacco, including Snuff, and to Dealers in, that is, Persons selling Tobacco or Snuff.

These licenses formed part of Pitt's new system for securing the duties on tobacco in 1789. The license required for manufacturers was charged with a duty varying according to the quantity of tobacco manufactured in the previous year, on a principle similar to that of the charge on brewers' licenses, viz. not exceeding 20,000 lbs., 2*l.*; not exceeding 30,000 lbs., 3*l.*; and so on, an additional 1*l.* being charged for every 10,000 lbs. up to 150,000 lbs., with a charge of 20*l.* where the quantity manufactured was over that amount. The license for the sale of tobacco cost 5*s.* in London and Edinburgh, and 2*s.* 6*d.* elsewhere in Great Britain.[1]

Increased, in 1815, by Vansittart, for manufacturers, by a moiety; and for dealers, to double the previous amounts, the duties yielded in England, 27,563*l.*, and in Scotland, 2,155*l.*

In 1825, the duties were reimposed in the Excise Licenses Act, and made applicable throughout the United Kingdom, at the following rates for manufacturers: of not exceeding 20,000 lbs., 5*l.*; up to and inclusive of 40,000 lbs., 10*l.*, with three more steps of 20,000 lbs. each, carrying an additional 5*l.* of charge, up to a quantity of 100,000 lbs., for which and all beyond, the charge was 30*l.* The license for the sale of tobacco was charged with a duty of 5*s.*

[1] 29 Geo. III. c. 68, s. 70.

Baring's 5 per cent. on the excise duties turned the pounds charged on the manufacturers into guineas, and raised the 5*s.* for the license for sale to 5*s.* 3*d.* 1840.

The yield in 1884–5 was 85,244*l.* from 576 licenses for manufacturers and 290,180 licenses for dealers in tobacco.

Although in 1840 the taking of stock by the excise officers was discontinued, tobacco manufacturers still continue subject to the excise survey; and the excise officers have still power of entry into the premises of dealers in tobacco. The object of this is to prevent adulteration, and the introduction of smuggled tobacco. The duty is now charged with reference to the amount of tobacco received into stock in the previous year.

The hawking of tobacco or the sale of it in any place other than premises licensed for the purpose is absolutely prohibited, except in the case of a railway carriage duly licensed, for which special provision is made in an Act of 1884.

BOOK IV.

TAXES ON ARTICLES OF CONSUMPTION OTHER THAN EATABLES, DRINKS, AND TOBACCO.

CHAPTER I.

TAXES ON MANUFACTURES.

CHAPTER II.

TAXES ON RAW MATERIALS.

CHAPTER I.

TAXES ON MANUFACTURES.

THE TAXES ON: 1. GLASS. 2. STONE AND EARTHEN BOTTLES. 3. CANDLES. 4. LEATHER. 5. PLAYING CARDS AND DICE. 6. SOAP. 7. PAPER. 8. PRINTED GOODS. 9. NEWSPAPERS. 10. ADVERTISEMENTS. 11. STARCH. 12. PROPRIETARY MEDICINES. 13. WROUGHT PLATE. 14. BRICKS AND TILES. 15. MINOR TAXES ON: HATS; GLOVES AND MITTENS; ARTICLES FOR THE TOILET; ALMANACS.

Introductory Part.

THE taxes comprised in the list at the head of this chapter stand in the order in which they were imposed. Some of them, more particularly, those on leather, soap, paper and bricks, affect manufactured articles which form in themselves the raw material for other important industries. Some have a peculiar importance as taxes on necessaries of life in this country—candles, for light; leather, for shoes; soap, for cleanliness and health—and have the same operation in increasing the price of labour as a tax on salt. The taxes on bricks, tiles, stone, slates and glass, have all the same operation as a tax on timber, or any other material for houses; while those on paper, newspapers and advertisements have a special bearing on the diffusion of knowledge. In short, many of these taxes present features of peculiar

interest when studied from a particular point of view or from several different points of view, alone or in combination with one or more other taxes. In this chapter, however, these taxes are combined for consideration as a class of indirect taxes, viz. taxes on manufactures.

In no country has the taxation of manufactures been carried to such an extent as in England.

The excise system introduced into this country under the commonwealth, included taxes on many manufactured articles — soap, starch, all sorts of glass, gold and silver wire, and all articles of cast iron made within the commonwealth; but these were abandoned at the Restoration; and so unpopular was the excise, that, after the Revolution, when we were hard pressed for additional sources of revenue in the war with France, it was found impracticable, at first, to reimpose taxes of this description. Attempts made to introduce taxes on soap, leather and candles, failed to succeed; and the only taxes of the kind imposed under William III., were—a tax on glass, which nearly destroyed a rising manufacture, and was therefore repealed; another, on stone and earthenware bottles, also repealed after a short existence; another, on tobacco pipes, also a failure; and a tax on leather, which was in existence for three years, from 1697 to 1700.

Towards the close of the war of the Spanish Succession, several new excises were proposed and passed into law. The popular feeling on the subject had calmed down, the principles of the protective

system were in the ascendant, and the manufacturers of the articles proposed for taxation submitted, with pleasure, to taxes which fell eventually upon the consumers of the articles taxed, and were accompanied with duties on foreign articles of the same description at rates which, practically prohibitory, secured to them a monopoly in the home market. Candles, and leather, and paper, and paper-hangings, and pasteboard, and printed, painted, or stained silks, linens and calicoes, and soap, and starch, and gilt and silver wire all ranged as contributories to the revenue in our fiscal list, which now included most of the principal manufactures in existence in England, as well as the manufacture of playing cards and dice, and the business of printing and publishing newspapers, pamphlets and advertisements.

In 1720, a tax was imposed, by Sunderland, upon the manufacture of silver plate, which was commuted subsequently for a license tax on the vendors of gold and silver plate. In 1746, in the war of the Right of Search, a tax on the manufacture of glass was re-imposed by Pelham; but a proposal to tax brickmaking made by Lyttelton in 1756, the first year of the Seven Years' War, was subsequently withdrawn in consequence of the opposition it encountered.

In the war of American Independence, many of the taxes on manufactures were affected by the general rises in the excise duties made, by North, on several occasions under pressure of the expenses of the war. From these, however, the manufactures of leather, candles and soap were excepted, in accord-

ance with the rule established by Adam Smith, North's master in matters of taxation, that these taxes, if continued, should be kept at the lowest possible rate. Only as a last resource did he infringe the rule when, in 1782, in his last Budget, he considerably increased the duty on soap.

1784. The long list of new taxes in Pitt's first Budget, comprised one in revival of Lyttelton's project for a duty on brickmaking, another on cotton stuffs, bleached or dyed, which was repealed in the next year, and a tax on hats. And subsequently, in lieu of some taxes in the list which he was compelled to abandon, he imposed, notwithstanding the existence of the license tax on the sellers of plate in commutation of Sunderland's tax, a second tax on the manufacture of plate, of gold or silver. These were followed, in 1785, by new taxes on the manufacture of coaches or carriages, and on gloves and mittens; and a tax on perfumery, tooth-powder, pomatum and hair-powder, imposed in 1786, completes the list.

In 1793 on the eve of the war with Revolutionary France, the net yield of these taxes in Great Britain was as follows:—

	£		£
1. Candles . .	256,000	6. Newspapers .	140,000
2. Leather . .	281,000	7. Starch . .	95,000
3. Soap . . .	403,000	8. Glass . . .	183,000
4. Paper . .	83,000	9. Bricks and tiles .	128,000
5. Printed goods .	265,000		

The minor taxes on cards and dice, gilt and silver wire, proprietary medicines, plate, hats, gloves and mittens, coaches and carriages, and perfumery, tooth-

powder, pomatum and hair powder, produced amounts comparatively small.[1]

In the Great War, additions were made to nearly all these taxes, more particularly, for bricks, on three occasions, newspapers and advertisements, paper, leather, and glass; and a tax was imposed upon stone and earthen bottles, as rivals to glass.

Meanwhile, several minor taxes in the list had been repealed: those on gloves and mittens and perfumery, tooth-powder, pomatum and hair-powder, as failures, and that on hats, as difficult to collect, if not, indeed, wholly impracticable.

At the end of the war, in 1815, we derived from these taxes the amounts stated in the second column of the following list; in the first column the amounts for 1793 are reproduced for the purpose of comparison:—

	1793.	1815.
1. Candles . . .	£256,000	£354,350
2. Leather . . .	281.000	698,342
3. Soap . . .	403,000	747,759
4. Paper . . .	83,000	476,019
5. Printed goods . .	265,000	388,076
6. Newspapers . .	140,000	383,000
7. Starch . . .	95,000	47,000
8. Glass . . .	183,000	424,787
9. Bricks and tiles .	128,000	269,121[2]

[1] Seventh Report, Com. Ex. Inq. p. 4. The yield from newspapers is only an estimate. No account can be rendered for 1793. In 1795 the yield in England was 142,994*l.* Report, Inland Revenue, 1870, p. 128.

[2] Gross receipt, deducting for exports, see vol. ii. p. 255. The amounts given as the net receipt, in the statement in the 7th Report Com. Excise Inq., are as follows: candles, 354,367*l.*; leather, 698,146*l.*; soap, 711,651*l.*; paper, 466,206*l.*; printed goods, 387,799*l.*; starch, 47,314*l.*; glass, 424,144*l.*; bricks and tiles, 269,014*l.*

The tax on advertisements produced 125,000*l.*; and the minor taxes on cards and dice, gilt and silver wire, proprietary medicines, plate, and stone and earthen bottles, amounts comparatively small.

In 1816, when we repealed at a stroke the income tax and other taxes, producing, in all, about eighteen millions of revenue, Vansittart was compelled, by the wants of the exchequer, to increase considerably the duty on hard soap. This was the *last occasion of an increase in taxation of this kind*; henceforth the history of these taxes is a history of reductions and repeals.

Want of means prevented the chancellor of the exchequer from touching them until 1822, when a scheme for the reduction of expenditure he proposed enabled him to obtain, before it turned out the failure it proved to be, the consent of the House to a considerable reduction of taxation, and more particularly to the reduction, by a moiety, of the duties on leather. In 1826, the minor tax on gilt and silver wire was repealed; and, in 1830, the work commenced in 1822 was completed by the Wellington administration, who repealed the tax on leather. The 360,000*l.* involved in the repeal could not have been devoted to a better object than the abolition of a tax universally condemned as one of the worst in the excise list. Unfortunately, at the same time, the repeal of the tax on beer cost us an additional three millions, an amount which, probably, might have been applied, more advantageously to the nation, to the abolition or reduction of the taxes on tallow

candles and soap, as injurious to our manufactures, and those on glass, paper and printed goods, which operated to check the development of the manufactures taxed.

In 1831, the year after the release of leather, the remaining taxes produced :—

	£		£
1. Candles . .	447,000	6. Newspapers .	586,000[1]
3. Soap . .	1,200,000	7 Starch . .	99,000
4. Paper . .	723,000	8. Glass . . .	532,000
5. Printed goods	614,000	9. Bricks and tiles .	375,000

Forming a total of four millions and a half, without reckoning about 170,000*l.* from advertisements, and the produce of the minor taxes on cards and dice, proprietary medicines, plate and stone and earthen bottles.

Althorp, who succeeded Goulburn in the post of chancellor of the exchequer, was not to be deterred from an attempt to satisfy his desires and redeem the pledge he considered he had given for the abolition of detrimental taxes. But what could he do to obtain the means? that was the question. Parnell, and other authorities on the subject, had suggested the reimposition of an income tax in order that many of the existing taxes might be repealed. This he was not prepared to attempt. He produced a plan based upon a partial tax on transfers, a tax upon steamboats, and other objectionable new taxes. This split into pieces, and he was only able, eventually, to retain the projects it included for a repeal of the taxes on candles and printed goods.

[1] In the United Kingdom.

The new electors under the Reform Bill busied themselves in agitations for the reduction of the taxes on houses rather than any of the excises; but Althorp continued, in 1833, the course he had marked out for himself, by abolishing the tax on tiles, and reducing the duties on soap, by a moiety, at an estimated loss to the revenue of 300,000*l.*; and in 1834 repealed the tax on starch, which produced 91,000*l.*, and the insignificant but detrimental tax on stone and earthen bottles.

After reductions of the duties on paper, and newspapers, by Spring Rice, in 1836, in 1842 the taxes still in the list produced:—

	£
3. Soap	1,079,000
4. Paper	633,000
6. Newspapers . . .	261,000
8. Glass	565,000
9. Bricks	451,000
Forming a total of . .	2,989,000

In round numbers, three millions, exclusive of the yield from advertisements, and the minor taxes on cards and dice, proprietary medicines and plate.

When Peel began to reform our fiscal system, and for that purpose reimposed an income tax, his attention was, at first, directed to the reform of the tariff; but in 1845, when he asked the House to continue the income tax, his request was made 'for the purpose of enabling him to make arrangements with respect to *the general taxation of the country*.' In making these arrangements his first act was to repeal the tax on glass, which injured a most beautiful and

useful manufacture, and was in itself at variance with all sound principles of taxation.

His successors in office wisely followed the course traced out by him. In 1850, sir Charles Wood devoted a considerable portion of a surplus he had available for the remission of taxation to the repeal of Pitt's tax on bricks, a measure by which he promoted the building not only of houses but of the great warehouses and railway tunnels then in progress. Gladstone, in the first year he held office as chancellor of the exchequer, 1853, continuing the income tax, by this means was able to repeal the tax on soap. Sir George Cornewall Lewis gave us, in 1855, untaxed newspapers. And, lastly, after some preliminary difficulties caused, in 1860, by the action of the house of lords, Gladstone was able, in 1861, to repeal the tax on paper.

The order in which our manufactures were liberated from the trammels of the excise was, therefore as follows :—Leather, in 1830; candles and printed goods, in 1831; starch, in 1834; glass, in 1845; bricks, in 1850; soap, in 1853; newspapers, in 1855; and paper, in 1861.

The insignificant tax on dice was repealed in 1862. The taxes still outstanding produced approximately, in 1884–5, the following amounts :—

	£
Playing cards	15,000
Proprietary medicines . .	170,000
Plate	71,000

Section I.

THE TAX ON GLASS.

1695–1699. 1745–1845.

To give, first, a few words regarding the history of glass-making. In ancient times glass was made in Egypt, as well as at Sidon, and formed an ordinary article of importation from Egypt to Rome. The art of glass-making, acquired by the Romans from the Egyptians, was one of the few arts that survived the destruction of the Empire; and eventually the mystery was carried by the Veneti to their new home in Venice, were it was practised during the middle ages with a success which secured to Venice glass an indisputable supremacy over the manufactures of other nations. Glass houses were established at Nuremberg and at Paris, in the street termed the Glass-makers Street, at an early date, long before the existence of any manufacture in England; and the first allusion to glass made in this country to be found in any historical record is in a contract, dated 1439, for painting the windows of the Beauchamp Chapel at Warwick, wherein John Prudde covenants not to use for the windows any 'glass of England.' Where the glass thus mentioned may have been manufactured is unknown, but whatever manufacture may have existed in England, we derived, during the middle ages, a supply sufficient

to meet the limited demand for glass for the windows of churches, royal palaces, and the houses of the rich nobles, from Flanders, in exchange for our wool, and from Normandy. 'The country houses,' during those times, 'instead of glass did use much lattice, and that made either of wicker or fine rifts of oak chequerwise.'[1]

At the commencement of the reign of queen Elizabeth the home manufacture was insignificant. A chronicler of that date notices that glass-makers are 'scant in the land,' adding: 'Yet one there is, as I do understand, at Cheddingfold in Sussex.' This home-made glass was, 'either by reason of the matter or the making, neither pure nor clear, and therefore was used of the common sort only.' Such glass probably was sold by the itinerant vendors termed glassmen, who were licensed for the purpose by the justices, and are exempted from the stringent provisions and penalties of the Vagrant Acts.

At this date we derived a considerable portion of our supply of window glass from the Vosges, where the manufacture was established near an abundant supply of wood for fuel; and when, in consequence of the disturbances in France and the Low Countries, our supply from the Vosges was interrupted, a patent was granted,[2] in 1567, by the Queen to Anthony Dollyne and John Carye, merchants of Antwerp, who introduced into England glass-makers from the Vosges, and established a manufacture from which was derived much of the glass which superseded lattice in the 'New Building' of the times of Elizabeth.

[1] Harrison, Description of England. [2] Ellis, Orig. Lett. vi. 157.

No feature in the Elizabethan Halls and Manor Houses was more remarkable than the development of the windows.[1] Indeed, complaints were made of the excessive size of the windows: 'A man knows not,' writes Bacon, 'where to sit out of the sunshine or a draught.' In 1589 fifteen glass-houses were at work. 'Horn in the windows was now quite laid down in every place, and our lattices had also grown into less use, because glass had come to be so plentiful, and within very little as cheap, if not cheaper, than the old lattice.'[2]

In the times of Elizabeth *drinking glasses* first came into general use, in supersession of the gold, silver, and silver gilt or parcel gilt cups and drinking vessels, and the mazers and cups of polished wood hitherto used. For when, in consequence of the discovery of the New World, silver increased in abundance, the courtiers of Elizabeth, imitators of Italian habits and manners, as well as dress, began to use Venice glasses for drinking the clearer beverages then coming into fashion, viz. what we term the white wines, and the hopped beer so much clearer than the old national ale. Wine-glasses from Murano, the island to which the Venetians had transferred the glass-makers for the purpose of the careful supervision of their 'mystery,' became the fashion with the 'gentility,' as Harrison terms them; and 'the wealthy commonaltie' followed the example of the gentility.[3] Gold and silver were

[1] 'Hardwick Hall, more glass than wall,' runs the local rhyme.
[2] Harrison, Description of England. [3] Ibid.

considered vulgar—'loathed on account of the abundance;' and though at this date, oriental china first appeared in England in the shape of costly gifts of drinking vessels in porcelain, as a rule, little glasses for wine and beer were the favourite ornaments of the ladies' chamber until hot drinks came into use. They were only deposed from that proud position at a later date by the little cups of porcelain from China and Japan for tea or chocolate, in the reigns of William and Mary and queen Anne.

Of Venice glasses, a manufacture was also introduced, in 1558, into England, and the finer sorts of glass were made at a place at Crutched Friars in London, by an Italian. But fine glass, little inferior, it was said, to that of Venice, was made also in the Savoy House in the Strand. The price of these drinking glasses must have been considerable, for we find that, when a courtier of Elizabeth petitioned, through Leicester, for the plate of the Cambridge colleges 'as not required by such persons,' and the queen granted his request on condition that he should find the scholars in drinking glasses, he prudently withdrew the petition.

The glass manufacture introduced into England in the reign of Elizabeth attained, at first, a certain amount of development, but eventually, did not prosper. A great quantity of fuel was necessarily used in the furnaces, while complaints were constant of the growing scarcity of wood, and that we wanted all that remained to use for naval purposes and for house fuel. The manufacture was discouraged for the same reason

as the manufacture of iron. 'Iron and glass,' writes Harrison, 'spoil much wood, and after all may be imported from abroad better and cheaper than we can make them at home.'

In 1615 a patent was granted to sir C. Maunsel for making glass with pit coal in lieu of charcoal, but with no great results as regards the immediate increase of the manufacture; and we continued to derive all the best sort of glass used in England, or the greater part of it, from abroad, obtaining drinking glasses from Venice, made in many instances from descriptions or designs sent out from England.

Before the Restoration, the glass house in Broad Street had been turned into a dancing house; but in 1668 there was a glass house at work in Blackfriars, to which, in February, Pepys took his cousins to show them the process of the manufacture.

In this year (Aug. 19), Colbert, as ambassador from France, entered London with great magnificence. 'I have never seen,' writes Evelyn, 'a richer coach than that which he came in to Whitehall. Such coaches were now for the first time made with glass windows; and *glass coaches*, as they were termed, were in the highest fashion in France. When de Grammont had one made and imported as a present for the king, a battle royal ensued between lady Castlemaine and the great court beauty, 'the beautiful Stewart,' subsequently duchess of Richmond, for the first ride. In such a coach, with the glass up, lady Peterborough, on September 23, 1667, 'seeing a lady pass by in a coach whom she would salute, the glass

was so clear that she thought it had been open, and so ran her head through the glass.'[1] In short, a manufacture had commenced in France of *plate glass* for coach windows, established by the exertions of Colbert, who, after encountering many difficulties, obtained, as the ultimate result of his endeavours, aided by a fortunate discovery of Venetian secrets by the workmen of m. de Nehou and the patronage of the king, the establishment, at St. Gobain and Tourlaville, of those manufactures which have since made France renowned for glass-making.

The versatile Buckingham was our Colbert. 'To him we are to this day,' writes the 'Spectator' subsequently, 'beholden for the whole trade and manufacture of glass.' In 1670 the duke established certain Venetian artists in glass, of whom the principal was Rosetti, at a manufactory at Fox-hall in the parish of Lambeth, where these artists, and subsequently the firm of Dawson, Bowles and Co., made blown plate glass to equal or excel the Venetian or any other manufacture.[2] The sheets were made not only for coach windows, but for looking-glasses, as we term them, which now began to supersede the metal mirrors of former times. At another Italian glass house, at Greenwich, to which Evelyn went June 10, 1673, with a party of friends, glass was blown 'of finer metal than that of Murano at Venice.'

[1] This story, of an ordinary form of accident in our days, is told by lady Ashley. Pepys' Diary, v. 28. A late instance was that of the chancellor of the exchequer, who walked from his room in Downing Street (1878) into the garden through the window-glass.

[2] Lover, No. 34, May 13, 1714. Tatler, No. 240 and Nos. 77, 209, 210. Spectator, No. 19, Advt. and No. 509.

Notwithstanding this establishment of the glass manufacture in England, we continued, under the influence of the fashion for French articles introduced at the Restoration, to derive a considerable supply of glass from France, until the outbreak of the war after the Revolution, when the importation of glass from France was prohibited. After this, secured from competition with France, our manufacture continued to prosper until 1695, when a tax was imposed upon glass wares, curiously enough in an Act which also imposed a tax upon coal, the article most necessary for the manufacture.[1] The tax touched all glass wares, including bottles, which now were coming into general use. The famous English leather bottle was now almost a thing of the past, but stone and earthen bottles might, it was imagined, if untaxed, prove successful rivals in the market to glass bottles. Such bottles were therefore also subjected to taxation.

The development the manufacture had attained at this date, and the probable operation of the tax, are stated by Cary as follows: 'Glass,' he says, 'is a manufacture, lately fallen on here and in a short time brought to a great perfection, which keeps many at work; and as the materials whereof it is made are generally our own, and in themselves of small value, it costs the nation little in comparison of what it formerly did when fetcht from Venice. Those noble *plate glasses*, of all sizes, both for coaches and houses, are things of great ornament, and much used, which also show forth the genius of the English people.

[1] 6 & 7 Will. III. c. 18.

And for common uses what various sorts of utensils are made of flint glass, fit for all the occasions of a family, which look as well as silver, and 'twould be better for the nation they were more used in its stead; besides the ordinary glass for windows, and also glass bottles; which find a greater expense both at home and abroad by their cheapness.' 'I fear,' he adds, 'the glass-makers will now groan under the excise, especially those in and about London, who have another load by the duty on coals, besides the swarms of officers to which we lay open the houses of those men, who deserve all the encouragement we can give them and ought to have things made as easy to them as may be.'[1]

A brief experience having proved the inability of glass wares to bear the duties imposed in 1695, a moiety was taken off in 1698. And, in the view that glass bottles, thus relieved of half the duty, would be able to hold their own against their more cumbrous rivals, the tax on stone and earthen wares was wholly repealed.

The reduction of the duties did not affect the more serious objections to which the tax was liable. 'The remaining duties were found by experience to be vexatious and troublesome in the levy and collection. Limiting the manufacture of glass and, consequently, the consumption of coal for heating the furnaces, they threatened to diminish the yield of the coal tax by more than the money they brought into the treasury. They hindered the employment of great numbers of

[1] Essay on Trade, pp. 16, 25.

poor, and endangered the loss of so beneficial a manufacture to the kingdom. For these reasons the tax was repealed in 1699.[1] Defoe, who in 1695 had been appointed accountant to the commissioners for the tax, was pensioned off, and on the savings of his office set up a manufactory of pantiles near Tilbury.

An incredible improvement in the manufacture of glass was observable before 1714, when Steele, in an article in the 'Lover,' writes: 'Could we suppose such an alteration of our affairs in other parts of commerce as that which has happened in this manufacture in thirty years' time, it would be demonstrable that the nations who are possessed of mines of gold are but drudges to a people whose arts and industry, with other advantages natural to us, may make itself the shop of the world.'[2]

No further tax was imposed upon the manufacture until 1746, when, in order to meet the expenses of the war and of the suppression of the rebellion of 1745, Pelham, unfortunately, revived the tax. Additional duties were imposed upon all imported glass, and duties upon the materials or metal used in the home manufacture of the different sorts of glass as follows, the cwt.:—

	s.	*d.*
Plate, flint, crown (window, known as crown) and all white glass	9	4
Common bottle, and all other green . . .	2	4

The tax was secured in the manner usual for excises. The manufacturers were required to make an entry of, that is, register with the excise, all their furnaces, pots, pot-chambers, warehouses, and rooms

[1] 10 & 11 Will. III. c. 18. [2] No. 34, May 13, 1714.

and other places for preparing or storing glass ; give notice of their intention to commence operations ; and work under official supervision.[1]

The glass manufacture in England, though checked, does not appear to have been severely injured by the tax ; and in 1773 the British Plate Glass Company was incorporated, which supplied us with an article which we had hitherto imported from France, and for a long time enjoyed a practical monopoly of the manufacture, at their extensive works at Ravenshead in Lancashire.

In 1777, North repealed the port duties on imported materials for the making of glass, and laid duties professedly prohibitory upon the importation of wrought or manufactured glass. This would, he said —at least as far as the home consumption was concerned—give us the whole of the manufacture ;[2] and as he considered that the manufacture, thus encouraged, would be able to bear an additional tax, duties were imposed at double the previous rates the cwt., viz. :—for material used for—

	s.	*d.*
1. Plate, flint, enamel or stained, and phial .	18	8
2. Window known as crown, and German sheet	14	0
3. Spread window, commonly called broad .	7	0
4. Common bottle, and garden glasses[3] . .	3	6

Increased by North's three general percentages on the excise duties in 1779, 1781 and 1782, the duties were reimposed in Pitt's consolidation Act of 1787.

The net yield in 1793, was in England, 170,612*l.*,

[1] 19 Geo. II. c. 12. [2] Parl. Hist. xix. 246.
[3] 17 Geo. III. c. 39, s. 26.

and in Scotland, 12,777*l.*; forming a total for Great Britain of 183,389*l.*

Again, in 1794 a considerable increase was made in the duties[1]—this time with a serious result in diminishing the manufacture. There was another increase in 1805.[2] In 1810 the duties on spread window glass or broad glass were increased. Lastly, in 1812, the manufacture was *for the second time crushed by taxation*, when Vansittart enormously increased the duties on all denominations of glass. This he did upon a plan left by Spencer Perceval, who, he said, had made enquiries and was convinced that an additional tax equal to the present would not ruin the trade, if well secured against the foreigner. The duties were now imposed at the following rates the cwt.:—for material used for—

	£	s.	d.
1. Plate, flint, and phial	4	18	0
2. Crown and German sheet	3	13	6
3. Broad	1	10	0
4. Common bottle	0	8	2

In 1815 the yield, gross receipt, after deducting for exports, was 424,787*l.* The deduction for exports was 428,346*l.*

The excessive taxation of plate glass caused so marked a decline in the manufacture and consequently in the produce of the duties, that in 1819 the rate for that description of glass was reduced from 4*l.* 18*s.* to 3*l.* the cwt. Another reduction in the duty was effected in 1825.

1830. Parnell, in his work on Financial Reform, directed

[1] 34 Geo. III. c. 27. [2] 45 Geo. III. c. 30.

attention to the injurious effect of the excessive duties in limiting the market for glass wares and thereby diminishing the employment of capital and labour. Were they taken off, there would be a great exportation of the manufacture to foreign countries. A great many other trades were injured by the duties, besides the glass manufacturer. The excise regulations were obstacles in the way of introducing improvements, vexatious to the manufacturer, and raised the price of his goods. And lastly, out of 953,257*l.*, the gross duty received in 1828, 379,365*l.* was repaid in drawback on exportation, a circumstance which supplied in itself a strong reason for repealing the duty and abolishing an unwise system of collecting so much money with the result of having to pay it back again.

The tax was proposed for repeal, by Althorp, in his Budget of 1831, which subsequently went to pieces, and as regards this suggestion was not carried into effect. It produced in that year, in England, 461,822*l.*; Scotland, 70,256*l.*; Great Britain, 532,078*l.*

In 1835, when the commissioners of excise enquiry reviewed this tax in their thirteenth Report, the principal seat of the manufacture was at Newcastle-upon-Tyne, near the coal so essential to the manufacture; and the establishments in Newcastle and the neighbouring district of Durham paid nearly half the revenue from the duty in England. The district of manufacture next in extent was that of Stourbridge. Next to that, the works in the district of Liverpool, including those at Ravenshead. Then came, in the following order, those of Bristol, Warrington in

Cheshire, Birmingham, and Leeds. There were minor works in the districts of Manchester, Salop, Sheffield, York, and within the limits of the chief office in London. In Scotland the principal works were at Dumbarton, in the Glasgow collection.

For CROWN glass, the duty was at the rate of from 200 to 250 per cent. on the cost price of the manufactured article; and repeated instances of fraud in the trade had so reduced the price of crown glass that, for the last two or three years, the trade had been wholly unproductive to the honest manufacturer.

As regards FLINT glass, a sort used for decanters, wine-glasses, and tumblers, the principal manufactories of which were at Birmingham and Dudley, mr. Hawkes, the member for Dudley, stated in evidence, that his own business, one of the best established in the kingdom, had been actually relinquished by two members of his family, after an experience of the fruitlessness of any attempt to carry it on successfully and at the same time legitimately.

As regards PLATE glass, of which the only manufactory besides that of the British Plate Glass Company at Ravenshead was that of messrs. Cookson and Cuthbert, established twenty years previously, the regulations of the excise had prevented experiments, more particularly in the case of some experimental lenses required by the commissioners of the northern lighthouses. Plates of a superior size could be manufactured better than any manufactured abroad, and at a lower price. But smaller plates, in which the amount of duty necessarily forms a large component

part in the price, could not be manufactured at the same price as in France, and the manufacturer was universally undersold in the French and other foreign markets.

Only as regards BOTTLE glass were there no peculiarly strong grounds for a repeal of the duty; but the fact that one-half of the duty charged under this head was returned on drawback was a sufficient ground for recommending a total repeal.

To sum up the case, the tax operated as a direct tax on industry, by checking the consumption of the article; prevented the free progress of invention and improvement; and was an impediment to our successful competition with the foreigner. It should be totally repealed at the earliest possible period, on the ground that '*no tax could combine more objections, or be more at variance with all sound principles of taxation.*'

In consequence of this recommendation, the duty on flint glass was, in 1835, reduced from 6*d.* to 2*d.* the pound. The result was eminently satisfactory. The illegal manufacture was almost annihilated. Old works, closed under the high rate of duty, were reopened, and new works were erected in different parts of the kingdom.

As might be expected, Peel, as soon as he obtained the means, by the continuance of the income tax, in 1845, to reform our fiscal system, at once selected this tax for repeal, as the most objectionable in our fiscal list

The yield was, at that date, about 600,000*l.*

Section II

THE TAX ON STONE AND EARTHEN BOTTLES.

1695–1698. 1812–1834.

The manufacture of stone and earthen bottles in Great Britain has twice been subjected to taxation; on both occasions as a protection to the manufacturers of glass bottles during the existence of a tax on glass.

In 1695, when the first tax was imposed upon glass and glass wares, manufactured stone and earthen bottles were also subjected to duties; quart bottles, at the rate of 12*d.* the dozen; other bottles, at rates varying according to the size of the bottles. But in 1698, on the reduction of the duties on glass, those on stone and earthen bottles, being no longer necessary for the protection of the manufacturers of glass bottles, and having proved 'vexatious and troublesome, and very chargeable in the levying and collecting the same,' were repealed.[1]

No further tax was imposed upon stone and earthen bottles until 1812, when the duties on glass were increased by Vansittart, and for the protection of the glass manufacturers, stone and earthen bottles were again charged with duty, and, notwithstanding the former experience of the evil effects of the excise regulations, a whole code of provisions regarding entry of premises and utensils, notice of working, survey, &c., was again applied to the manufacture.[2]

[1] 6 & 7 Will. III. c. 18; 9 & 10, c. 45. [2] 52 Geo. III. c. 139.

The charge was confined to bottles not exceeding two quarts in measure or capacity, which alone were considered to enter into competition with glass. The rate of duty, at first 2*s.* 6*d.* per cent., was in 1817, 'for protection of the glass manufacturers,' raised to 5*s.* per cent.[1] An exemption from the tax now granted in favour of a particular kind of stone bottle is worth a minute's notice. In the time of Brummel great attention was paid to smartness in boots: 'You may know a gentleman by his boots,' he ruled. For blacking them, a new liquid had been invented; and the blacking bottle—the vase

'Whence Day and Martin's patent blacking rolled'—

was now exempted from taxation, as not interfering with the glass trade; no purchaser ever demanded a transparent bottle for the new liquid blacking.

The average yield, 1830–4, was only 3,675*l*; and the commissioners of excise inquiry, in their fifth Report, now advised that the tax should be repealed.

Insignificant in the yield, inconvenient and annoying to the trader in consequence of the regulations of the excise, and expensive in the collection, which amounted to about 20 per cent. on the yield, this tax was moreover, now declared to be unnecessary for the protection of the manufacturers of glass bottles. The demand for glass bottles arose principally in the wine and spirit trades, consumers of those liquors preferring transparent bottles which enabled them to see whether the liquor was clear and bright; while

[1] 57 Geo. III. c. 119.

stone and earthenware bottles were used only where peculiar strength was necessary, as for beer for ships' stores, ginger beer, and aërated waters.[1] In short, the two sorts of articles were applied to different uses, and therefore there was no competition between them. This had been proved in Ireland, where the glass tax was in force unprotected by any duty on stone and earthen bottles.

The tax was repealed in the same year.[2]

Section III.

THE TAX ON THE MANUFACTURE OF CANDLES.

1710—1831.

Many nations have derived revenue from taxes imposed upon the means of light—*ex luce lucellum*, as lord Sherbrooke's motto for the proposed match-tax labels put it; but such taxes are, in our days, allowed to be, in their operation, as detrimental to the public interest as any that can be devised.

In England, after the Revolution, in the war with France, when suggestions were made for the re-imposition of excises, candles and soap were proposed as articles of general consumption which, if taxed, would produce a considerable revenue. The traders

[1] But glass was now much used for soda-water, which, formerly, had been kept in stone bottles. The tax on soda, potash, and aërated waters had been taken off in 1833, and the consumption of such waters was fast increasing. The consumer preferred a bottle which he could ascertain to be clean.

[2] 4 & 5 Will. IV. c. 76.

in and retailers of those articles determined not to be sufferers from the proposed taxes, and at once raised the price of their goods by an amount equal to a tax.[1] The proposed taxes were not carried into effect, and this action of the traders induced Davenant, when writing on the subject, to express an opinion that taxes on articles of general consumption could not be imposed advantageously to the public without a stringent law of assize to regulate the price of the articles taxed. Subsequently, on reconsideration of the question, he altered his opinion and became an advocate for the imposition of such taxes without regard to any regulations of price. And not long after this, in 1709, a tax on candle-making was imposed, forming the first of several taxes upon the manufacture of articles of general consumption which owed their origin to the necessities of the war of the Spanish Succession.

The tax included wax and tallow candles; and the rates were—for wax, 4*d.*; and for tallow, $\frac{1}{2}d.$, the pound.[2] A code of stringent regulations was necessary to secure the tax. Every maker of candles was required to register his melting-houses with the excise, give due notice to the officers before commencing a course of candle-making, and limit his operations to certain statutory hours.[3] The use of oil lamps in any dwelling-house was prohibited, unless fish oil were used made of fish within Great

[1] Davenant, Discourses on Revenue, IV., Works, i. 225.

[2] 8 Anne, c. 9. From May 1, 1710, for five years, made perpetual by 9 Anne, c. 21, s. 7.

[3] 10 Anne, c. 26.

Britain; and the sale of candles was prohibited in any other place than a public shop or warehouse, or in a public fair or market.

The private making of candles for consumption at home was allowed under a composition for the duty, similar to that which, under the commonwealth excise on beer and ale, had been in force to cover private brewing for home consumption, viz. 1*s.* per annum for 'every head which at any time or times during the continuance of the composition should be of the family of the person so compounding.'

Rushlights—those strips of rush pith dipped into the scummings of the bacon-pot or other unsophisticated fat, the economy of which is so much praised by White in his 'Natural History of Selborne,' were exempted from taxation; if made for private use and not for sale, of small size, and only once dipped in or once drawn through grease or kitchen-stuff and not at all through any tallow, melted or refined.[1]

The rates were doubled in 1711. Subsequently, the tax was, by general consent, exempted from the various general rises in the excise duties, and at 8*d.* the pound for wax, and 1*d.* the pound for tallow candles, continued payable down to the time of Pitt.

The average net yield for eight years ending 1754 was 136,716*l.*; and for eight years ending 1767, 155,789*l.*, showing an increase of 19,073*l.*

The tax gave rise to continual complaints, and suggestions that it should be repealed had frequently

[1] 8 Anne, c. 9, s. 31; 9, c. 6, s. 15.

been made before 1776,[1] when Adam Smith in his 'Wealth of Nations,' grouping this tax with the taxes on salt, leather, and soap, directed attention to them as taxes open to serious objections, more particularly from their operation in increasing the price of labour. Such taxes, he urged, if necessarily kept in our fiscal list, should be reduced to the lowest possible rate. But it was not on this ground only, or for the obvious reason of the interference to which the candle-maker was subjected in his trade, that the tax was open to objection. From the nature of the manufacture, it was exceedingly difficult to prevent the fraudulent practice of making candles in secret and obscure places without payment of duty; while in the case of wax candles the excessively high rate of duty fostered the secret manufacture.

In the hope of checking this practice, which had of late greatly increased, Pitt, in his first Budget, in 1784, lowered the duty on wax candles to 3*d.* the pound, charging spermaceti candles at the same rate.

Every maker of wax or spermaceti candles was now required to take out an annual license for his trade, costing 5*l.*; and every trader in or seller of such candles, an annual license costing 5*s.*[2]

At the same time he imposed an additional $\frac{1}{2}d.$ the pound on tallow candles; which, however, as pressing heavily on the lower classes, he was able to take off in 1792, at an estimated loss to the revenue of 106,000*l.*

[1] Burke, Observations on a Late Publication. Gee on Trade, &c.
[2] 24 Geo. III. c. 36.

The net yield in 1793, at the commencement of the war with France, was, in England, 246,381*l.*; and in Scotland, 9,925*l.*; forming a total for Great Britain of 256,306*l.* In 1815 the yield was 354,350*l.*; in 1820, 375,455*l.*; and in 1829, 489,059*l.*

The difficulty in preventing the clandestine manufacture of candles continued to form a grave objection to the tax; but Parnell, in his work on 'Financial
1830. Reform,' urged with great force the graver objections to which it was liable in consequence of its operation as a check upon industry; and lord Althorp, an avowed disciple of Parnell, selected this tax for repeal in 1831. 'It is one of a class of taxes,' he said in his budget speech, 'which interfere with the interests of commerce and take more money from the pockets of the people than the revenue they produce.' Many benefits would accrue to the less wealthy classes from the repeal; and farmers would now be enabled to make use of the raw material which came into their possession in their domestic arrangements, and make their own candles untaxed and clear of the manufacturer's profits.

The yield was, at this date, together with that of the license duty, which was also repealed, 476,500*l.*

Porter, in his 'Progress of the Nation,' notes the fact that during the existence of this tax no material improvement occurred in the manufacture of candles, and that the repeal has been followed by a rapid course of improvement.

Section IV.

THE TAX ON THE MANUFACTURE OF LEATHER.

1710—1830.

In former times, when England was principally pasture land, the hides and skins of our cattle and the wool of our sheep formed our principal and almost our sole exports. For ages our sovereigns derived a considerable revenue from duties on the exportation of these articles. But this system was altered in 1661, when the exportation not only of raw hides, but of tanned leather, except in the shape of boots, shoes or slippers, was prohibited.

In the war with France after the Revolution, a tax on leather, proposed in 1694, failed to pass into law; but subsequently, from 1697, a tax of this description was in force for three years.

A tax on the manufacture of leather, again imposed in 1710, formed the second of the great taxes on the manufacture of articles of general consumption occasioned by the expenses of the war of the Spanish Succession.

The rate of duty was 1*d.* the pound on all hides and skins tanned, tawed, or dressed in Great Britain. An elaborate code of statutory regulations to secure the tax was obnoxious as a hindrance to the traders. But, on the other hand, the manufacture was

protected by high duties imposed upon all sorts of leather, all wares made into manufactures of leather, and any manufacture whereof the most valuable part should be leather, on importation into the kingdom.[1]

The importance of the article thus subjected to taxation cannot better be illustrated than by reference to the list of traders affected by the tax given in the Act. They are:—

Tanners, tawers, dressers, curriers, sellers of hides or skins, or pieces of hides or skins tanned, tawed, or dressed; shoemakers, coachmen, collar-makers, bridle-cutters, saddlers, trunk-makers, bottle-makers, merchants and other dealers in hides or skins tanned, tawed, or dressed; makers of vellum and parchment, stationers, bookbinders; and lastly, the commissioners and officers for the duties on stamped vellum, parchment and paper, and other traders or dealers in vellum or parchment.

An additional $\frac{1}{2}d.$, imposed in 1711, raised the rate to $1\frac{1}{2}d.$ the pound.[2]

The net yield was, on an average of eight years ending 1754, 168,200*l.*, and on an average for eight years ending 1767, 189,216*l.*, showing an average increase of 21,016*l*

This tax was one of the four taxes to which Adam Smith, in the 'Wealth of Nations,' pointed, as taxes on necessaries, which had the effect of increasing the price of labour, and which, were it necessary to retain them, should be kept at the lowest possible rate; and accordingly this tax was

[1] 9 Anne, c. 11. [2] 10 Anne, c. 26.

exempted from the various general rises in the excise duties.

On the eve of the Great War, the yield was, in England, 261,900*l.*; Scotland, 19,027*l.*: Great Britain, 280,927*l.*

The yield rose considerably during the war; and in 1812, Vansittart adopted, from the plan of Spencer Perceval for the Budget he did not live to open, a project for an increase in the duty. Additional supplies of raw material from South America had occasioned a considerable increase in the manufacture for home consumption and exportation. He now doubled the duty, to produce an additional 325,000*l.*[1]

Raised to 3*d.* the pound for ordinary leather, with corresponding rates for the different sorts of leather, the tax yielded in 1815, 698,342*l.*

In 1822 the war duty (for such it was) was taken off, and the rate was reduced to the previous figure of $1\frac{1}{2}d.$ the pound, at the loss of about 400,000*l.* of revenue; but the consumers of leather gained little, if anything, by the reduction, the difference being pocketed by the graziers.

The tax should have been repealed, urged Parnell in his 'Financial Reform.' The regulations for securing the duty continue to fetter and annoy the traders. In effect a tax upon the raw material for many useful manufactures, it cannot, in principle, be maintained in days of increasing industry and the extended use of machinery. The strap of the mechanic, the tackle

[1] 52 George III. c. 94.

used for implements of husbandry, all sorts of articles of clothing—boots and shoes, breeches and gloves—the furniture of our houses, the books on our shelves, the harness of our horses, and even the substance of our carriages, in short, a multiplicity of manufactures of the articles most necessary or most convenient in every stage of the life of man, are affected by the tax. It ought, therefore, at once to be repealed. The tax sunk under universal condemnation, and was abolished, as injurious to the people, by the Wellington administration in 1830.[1]

It produced at this date about 360,000*l.*

The leather trade has, since the repeal, greatly developed; and McCulloch, where he notices the importance of the manufacture in Great Britain, places leather third or fourth in the list of our manufactures, 'being inferior only in point of value and extent to those of cotton, wool, and iron, if it be not superior to that last mentioned.'

Section V.

THE TAXES ON PLAYING CARDS AND DICE.

1711—1885.

The manufacture of these articles in England and Wales was strictly protected, from 1463, in which year, with a view to maintain several native industries, the importation of a number of articles was prohibited, and, among them, 'cardes à jouer' and 'dises.'

[1] 11 Geo. IV. and 1 Will. IV. c. 16.

Subsequently, a monopoly of cards, granted to Raleigh, and another for 'accidences,' were mentioned in the house of commons in the great debate, in 1601, on the subject of monopolies. And in the reign of Charles I., imposts were levied upon the company of cardmakers and the company of dicemakers, in respect of the packs of cards and the dice made by them.

But the tax still in existence as regards cards, was first imposed in 1711, in the war of the Spanish Succession, at the rate of 6*d.* the pack for cards, and 5*s.* the pair for dice, made fit for play in Great Britain.[1] An Act of the next year secured a monopoly to the home manufacturer, by extending to Great Britain the prohibition of importation in force as to England and Wales.[2]

The duties, doubled by Lyttelton in 1756, in the Seven Years' War, making them 1*s.* for cards, and 10*s.* for dice, were subsequently raised, in 1776, to 1*s.* 6*d.* and 12*s.* 6*d.*, and in 1789, to 2*s.* and 15*s.*

The highest recorded yield was from 1789 to 1792, when it averaged nearly 33,000*l.*

In 1801 the duties were again raised, to 2*s.* 6*d.* for cards, and 17*s.* 6*d.* for dice, increased in 1804 to 1*l.* These high rates were continued until 1828, when the law on the subject was amended, and the duty for cards was reduced to 1*s.*[3]

The high charge for dice was allowed to continue in force until 1862, when that branch of the tax was

[1] 9 Anne, c. 23, ss. 40–43. [2] 10 Anne, c. 19, s. 167.
[3] 9 Geo. IV. c. 18.

cut off by repeal. Since this date, no 'piece of ivory, bone or other matter, made or used for any game or play, with any letters, figures, spots, or other marks, thereupon to denote any chance or chances,' has been required to have thereon the little government stamp to denote the duty.

In the hope of avoiding, in the future, such extensive evasions of the tax on cards as those that had occurred, the duty was now reduced to 3*d.* the pack. Henceforth also the old familiar *duty card*, the stamp-office ace of spades, no longer figured in packs of cards. The mode in which this card was necessarily prepared[1] rendered it to the touch different from the other cards of the pack, and the fiscal regulations had, therefore, involved a premium on card-sharping. The packs were now required to be enclosed in wrappers provided by the revenue department, in the same way that proprietary medicines are required to have a revenue paper cover, wrapper or label.[2] The yield was in 1883, 15,212*l.*, as against 14,533*l.* in 1861. The alterations of 1862 may therefore be regarded as a success from a fiscal, as well as from a moral, point of view.

The duty for the annual license to a maker and seller of playing cards has been, since 1862, 1*l.*: and it was paid, in 1884–5, by 19 persons. A small license duty formerly payable on licenses to sellers of cards, not makers, was repealed in 1870.

The yield of the tax in 1884–5 was 14,926*l.*

[1] See 9 Geo. IV. c. 18, ss. 4, 8. As to the original provision, see 10 Anne, c. 19, s. 162.

[2] 25 & 26 Vict. c. 22.

Section VI.

THE TAX ON SOAP.

1712—1853.

Soap is a compound of oil, fat or resin, and an alkali, and the soap of commerce may be divided into hard soap and soft soap. Hard soap is made of tallow or oil and soda, a mineral alkali; soft, of similar oily matters and potash, a vegetable alkali. A soap of this description, known to the ancients, is mentioned by Pliny as made by the Germans, to whom he attributes the invention of soap.[1] Composed of tallow and potash, it was semi-fluid, and on that account was termed 'unguentum.'

The white soap used in London before 1524, when the manufacture of soap was first introduced, was imported from beyond sea, principally from Castile; 'the grey soap, very sweet and good, from Bristol, sold in London for a penny the pound, and never above a penny farthing, also black soap for a half-penny the pound.'[2]

In the reign of Charles I., soap formed the subject of one of the numerous monopolies; and the famous 'project of soap' of Noy, the attorney-general, consisted in attaching to the monopoly of soap granted to the corporation of soap-boilers a condition that they should pay to the king 8*l.* per cent. on the value

[1] Lib. xviii. c. 51. [2] Howell, Londonopolis, p. 208.

of all soap manufactured, in addition to the 10,000*l.* paid for their patent.[1] It amounted, therefore, in effect, to the imposition of a duty on the manufactured article.

Under the commonwealth excise, all soap made within the commonwealth was charged with a duty of 4*s.* the barrel, to be paid by the maker, and so proportionately for hard or soft soap;[2] but this excise was not retained after the Restoration.

In the war with France after the Revolution, in 1694, a proposed tax on soap was not carried into effect; but in 1712, when it was necessary, in order to meet the expenses of the war of the Spanish Succession, to have recourse to productive taxes, this article was again subjected to a duty, at the rate of 1*d.* the pound for all soap manufactured in Great Britain, with a protective duty of 2*d.* the pound on imported soap.

Commissioners were appointed to manage the tax. Every soapmaker was required to give notice at an office of the commissioners, stating his name, and enter, *i.e.* register, his boiling-houses and other places used for making or keeping the soap. Statutory hours were appointed for working; and a code of regulations prescribed the accounts to be taken of the oil, tallow, potashes, lime and other materials used, and covered the whole process of the manufacture in all its details.[3]

To mitigate the evil effect of the tax as regards the woollen manufacture, one-third of the duty was deducted for soap used in the making of any

[1] See the Proclamations on the subject. Foedera, vol. xix.
[2] Scobell, Acts and Ordinances, ii. 452-477. [3] 10 Anne, c. 19.

cloths, serges, bays, stockings or other manufactures of sheep's or lambs' wool only, or in the finishing of the said manufactures or preparing the wool for the same. But no provision was made for the other manufactures in which soap is used.

In 1714 the duty was raised to $1\frac{1}{2}d.$ the pound.[1] Subsequently, the tax, excepted, by general consent, from the various additional percentages on the excise duties, was not increased until towards the close of the war of American Independence, when North, 1782. making a distinction between hard cake or ball soap, and soft soap, charged hard at the rate of $2\frac{1}{4}d.$, and soft at $1\frac{3}{4}d.$, the pound, to produce an additional 104,500*l.*[2]

The yield was, in 1793, in England, 373,090*l.*; and in Scotland, 30,441*l.*; forming a total for Great Britain of 403,531*l.*; and in 1815, gross receipt, deducting for exports, 747,759*l.*

On the repeal of the income tax, Vansittart raised 1816. the rate for hard soap to $3d.$[3] At this date the price of soap of that description, duty paid, was about $6d.$ the pound. The article was, therefore, taxed directly at the rate of 100 per cent. on the price; but when the duties on the substances used in the manufacture —such as tallow, barilla, and turpentine or resin— were taken into account, it bore a tax of from 120 to 130 per cent. on the price!

In 1826 a drawback was allowed, for soap used in the manufactures of flax, cotton and silk.[4]

[1] 12 Anne, stat. 2, c. 9.
[2] 22 Geo. III. c. 68, s. 13.
[3] 56 Geo. III. c. 44.
[4] 7 Geo. IV. c. 53, s. 4.

In 1827, the yield had increased to 1,200,000*l.*, but, during the next five years, the increase in the consumption of duty-paid soap did not correspond with the rapid increase in our population and manufactures. It remained almost stationary; for the excessive duties checked the consumption of soap by the poorer classes, who form the great mass of consumers. And these, compelled by the high price to dispense with the use of soap in anything like the quantity they would employ if it were cheaper, were thus deprived of an article necessary to their cleanliness, comfort and health.

A considerable illicit manufacture was carried on, even in the licensed houses, more particularly after the introduction of the use of concentrated alkalies, which enabled the illicit trader, for the first time, to make a soap equal in quality to that legally made, and to complete the process in about as many hours as it had before required days, when Spanish or Portuguese barilla and Scotch kelp were used.

An extensive system of smuggling from Ireland, where soap was untaxed, was established along our western coast; and North Wales was wholly supplied with soap imported clandestinely from thence.

The regulations of the excise prevented our manufacturers from trying experiments, and from introducing improvements in the manufacture, and were of such a character as to preclude them from processes which alone would enable them to produce an article capable of competing with the French manufactures at Marseilles, whither Colbert had, in former times, enticed

the manufacture from Savona, and where soap was made with Gallipoli oil instead of tallow. We had some trade in the article with South America, but none with any of the countries bordering on the Levant; and Germany and the French colonies were wholly supplied with French soap. In short, our manufacturers were unable to compete with the foreigner, and our export trade was ruined.

In 1830, Parnell in his 'Financial Reform,' after stating the objections to the tax, urged an immediate reduction of the duty, adding that, in his opinion, it would effect such an increase in the amount of soap brought to charge as materially to compensate the revenue. In this view, lord Althorp, in 1833, reduced the duty on hard soap by a moiety, to $1\frac{1}{2}d.$, and that on soft soap to $1d.$ the pound.[1] The result justified the anticipations of Parnell, and was soon evident in the increased consumption of duty-paid soap and the decrease of smuggling from Ireland, while, in 1835, the reduced duties produced no less than 974,099*l.*

The law on the subject was consolidated in 1840.[2] But the tax was doomed, as were all the other great taxes upon useful manufactures, and was repealed by Gladstone in his first Budget, in 1853. Among the reasons given for the repeal, the following were the most weighty: 1. The frauds entailed by the necessary system of drawbacks incident to the use of soap in our manufactures. 2. The injurious effects of the tax on the comfort and health of the people; and 3. The ruin it caused to our export trade. The benefit

[1] 3 & 4 Will. IV. c. 16. [2] 3 & 4 Vict. c. 49.

to the consumer would be, besides the duty repealed, from 25 to 30 per cent., in consequence of increased production. Lastly, a prospect opened of a larger trade in palm-oil with the coast of Africa.[1]

At this date the principal seats of the manufacture of hard soap were :—London, where, in 1851, about 44,000,000 lbs. were made ; Liverpool, with a manufacture of about 40,000,000 lbs. ; Bristol, with between 12,000,000 and 13,000,000 ; Runcorn, with between 11,000,000 and 12,000,000 ; Greenwich, with between 8,000,000 and 9,000,000 ; Gateshead, with 7,000,000 ; Warrington, with 5,000,000 ; Brentford, with 4,500,000 ; and Plymouth, Newcastle, and Wakefield, with between 3,000,000 and 4,000,000 lbs. in production. Liverpool and Glasgow were the principal seats of the manufacture of soft soap.

1852 the yield was, after deducting 271,000*l.* for drawback, 1,126,046*l.* The annual cost of collection was about 15,000*l.*

Makers of Soap for Sale.

A duty on licenses for makers of soap for sale, first imposed in Great Britain in Pitt's Licenses Act in 1784 at 2*l.* ; afterwards increased, in 1815, by Vansittart, to 4*l.* ; and subsequently augmented by Baring's 5 per cent. in 1840, continued in force, after the repeal of the duty on the manufacture, until abolished by Lowe in 1870.[2]

[1] Financial Statements, p. 74. [2] 33 & 34 Vict. c. 32, s. 3.

Section VII.

THE TAX ON PAPER.

1712—1861.

The *papyrus* of Egypt, which formed the basis of the manufacture of the first paper known in Europe, fell out of use a little before the time of Eustathius, who wrote towards the close of the twelfth century; and a paper made from *cotton*, on which an ancient manuscript of as early a date as 1050 is written, superseded the papyrus paper. Infinite trouble and research have been devoted to the investigation of the origin of this manufacture, but without result. It is supposed, however, that, as cotton paper was used in China long before its introduction into Europe, the manufacture may have been learnt from the Chinese by the Arabians during their conquests in Tartary, and through the Arabians have become known in Europe.

Paper made from cotton was in its turn superseded by paper made from *linen*; of which the first known specimen dates no further back than the death of St. Louis in 1270. At the commencement of the fourteenth century paper mills were in operation in Tuscany, and in 1390 a mill was established at Nuremberg; but there is no historical trace of the existence of any mill in England until about 1490, when, in a book printed by Caxton, mention is made

of the mill of John Tate. This mill was, probably, the same as that to which reference is made in the Household Book of Henry VII., in an entry dated 1499, of 6*s.* 8*d.* as 'geven in rewarde to Tate at the mylne.'

Shakspeare, it is true, in the Second Part of the play of Henry VI., makes John Cade allude, in his accusation of lord Saye and Sele, to a paper mill: 'Thou hast traitorously corrupted the youth of the realm in erecting a grammar school; and whereas, before, our forefathers had no other books but the score and the tally, thou hast caused printing to be used; and contrary to the king, his crown and dignity, thou hast built a paper mill.'[1] But the paper mill at Dartford, in the immediate neighbourhood of the scene of Jack Cade's rebellion, was erected no earlier than 1588, by sir John Spielman, a German, who was knighted for his new paper mill by the queen, and had a monopoly granted to him 'for the sole gathering, for ten years, of all rags, &c., necessary for the making of such paper.'

The manufacture of paper thus introduced into England did not prosper. We continued, for the next hundred years, to be inferior to many continental nations in the manufacture, and derived our supply mainly from Holland, Germany, Genoa and France. Ordinary paper formed one of the commodities most profitable to France, imported from thence into England;[2] and workmen from that country,

[1] Act iv. scene 7.

[2] Davenant, Report, Public Accounts, Works, v. 355. The others were linen, wine, brandies, wrought silk, and kid-skins.

driven into ours by the persecution that followed after the revocation, in 1685, of Henry IV.'s edict of Nantes, were practically the first to establish *our manufacture of paper*. Hardly any paper but brown paper was, however, made in England before the Revolution.[1]

After the Revolution, on the outbreak of the war with France, we prohibited the importation of French manufactures; and in 1690, a native manufacture of white paper commenced, which before many years had passed, showed a considerable improvement in most of its branches. 'We had not come up to the French perfection, and never could,' Davenant adds, 'without a linen manufacture of our own.' But the import of French paper, which had been valued in 1669 at 50,710*l.*, amounted in the whole, during the four years of peace, 1698–1702, to but 7,584*l.*

A tax imposed upon this new manufacture, in 1712, in the war of the Spanish Succession, was accompanied with practically prohibitory duties on foreign paper, and extended not only to paper, but also to pasteboard, millboard and scaleboard.[2] The duties were charged by the ream at rates varying according to the different kinds of paper, which for this purpose was divided into several classes.

The duties were considerably increased from August 1714;[3] but the tax was not, at first, of any great importance as regards the yield. Nor, indeed, did paper-making in England reach any great degree

[1] McCulloch, Comm. Dict., quoting British Merchant, ii. 266.
[2] 10 Anne, c. 19. [3] 12 Anne, stat. 2, c. 9.

of perfection until about 1760–5, when James Whatman, having acquired considerable information on the subject while travelling in the suite of the British ambassador to Holland, where the best papers were still made, established his manufacture at Maidstone.

In 1793 the net yield was, in England, 77,490*l.*; and in Scotland, 5,589*l.*; forming a total for Great Britain of 83,079*l.*

About the beginning of the century, an improvement in machinery, invented in France by Louis Robert, a clerk in the house of m. Didot, was introduced into England through mr. Gamble, brother-in-law to m. Didot, with the assistance of messrs. Fourdrinier. This formed the basis of improvements which resulted in an enormous development of the manufacture. In 1801 Pitt doubled the tax,[1] to produce an additional 135,000*l.*; and the yield, which had been, in England, 165,000*l.* in 1800, rose to 268,000*l.* in 1802.

In 1803 the classes of paper were reduced to two, for which the rates were 3*d.* and $1\frac{1}{2}d.$ the pound. On paper of the first class, which included that used for writing and for printing, this duty of 3*d.* amounted to a tax varying from 20 per cent. on the finest sort to 100 per cent. on that of the coarsest description. And in order to obtain the advantage of the lower rate of charge, $1\frac{1}{2}d.$ the pound, it was necessary that paper should be manufactured wholly of tarred ropes without the tar being previously extracted. The

[1] 41 Geo. III. c. 8.

duties on glazed paper, millboard and scaleboard, and pasteboard were charged at so much the cwt.

In 1815 the yield in Great Britain, deducting for exports, was 476,019*l.*

The peace and the introduction of the use of iron cables considerably raised the price of tarred ropes; but the manufacturer was still required, if he would avoid the higher duty, that is to say, 14*s.* per cwt. increase, which would ruin him, to have recourse to the statutory tarred ropes.

Parnell in his work on 'Financial Reform' thus stated the case against the paper duty :— 1830.

'The duty on the paper manufacture varies from 50 to 150 per cent. on the different kinds of paper. The laws for regulating the collection of it are so scattered and confused as to render it almost impossible for a manufacturer to have a perfect knowledge of them. The number and amount of the penalties to which he is subject are quite out of all proportion to the frauds he may, by possibility, be guilty of; while the power of administering these laws and levying these penalties is unlimited. The duty on paper has an injurious effect on many other trades besides that of the paper-maker. The limited consumption which it occasions injures the makers of machinery, type-founders, ink-makers, printers, engravers, booksellers, bookbinders, stationers, paper-stainers, and several other trades. But the greatest evil of all is the *high price of books* which it gives rise to. This places a great obstacle in the way of the progress of knowledge, of useful and necessary arts, and of sober

and industrious habits. Books carry the productions of the human mind over the whole world, and may be truly called the raw materials of every kind of science and art, and of all social improvement.'

1835. The elaborate Report of the commissioners of excise enquiry on the subject of this tax, contains, in the appendix, a great deal of interesting information about paper-making. In this report they suggested: That the two existing classes of paper should be consolidated into one, and the duty be fixed at $1\frac{1}{2}d.$ per pound on all paper; that pasteboard and millboard should be consolidated into one class; that the penalties should be revised; the law consolidated; the survey on tea-trays, bottle-stands, and articles of that description, discontinued; and the duty on stained paper repealed and the survey abolished.

Many of the recommendations embodied in this report were carried into effect in 1836, more particularly, those relating to the repeal of the tax on printed, painted and stained paper to serve for hanging and other uses, and the reduction of the duty for all varieties of paper to $1\frac{1}{2}d.$ the pound, the immediate loss to the revenue being a little over 300,000*l.* And in 1839, the law on the subject was consolidated and amended.[1]

In June 1858, when Milner Gibson brought forward in the house of commons a resolution condemnatory of the tax as a permanent source of revenue, it was accepted by Disraeli, the chancellor of the exchequer, and the House.

[1] 6 & 7 Will. IV. c. 52; 2 & 3 Vict. c. 23.

The amount of duty charged in the year 1859–60 was over 1,400,000*l.*, as against 925,000*l.* for 1850; and in the next year, the repeal of the tax formed part of the Budget proposals of mr. Gladstone. Adverting first to the condemnation of the tax by the House, he pointed afterwards to the radical objections to a tax which, at a uniform rate, pressed unfairly on an article varying in value, particularly in the case of dear and cheap books, and to the advantages to cheap literature and a cheap press which would result from the repeal. Skill and enterprise, he added, were obstructed by the regulations which prevented the use of various materials. An increased demand for labour would follow on the repeal of a tax on a trade capable of indefinite expansion; for paper might be applied to an enormous variety of purposes, and was 'largely used by anatomical machinists to make artificial limbs; by telescope-makers, by boot and shoe makers, by cap-manufacturers for the foundation of caps and hats, forming all the peaks and many of the tops which look like leather; by china and porcelain manufacturers, by coach-makers, by comb-makers, by doll-makers (most dolls being made of a material into the composition of which paper enters), by shipbuilders; again, in making optical instruments, in pictures and looking-glasses, in portmanteaus, in Sheffield goods and in teapots. It was invidious to maintain this duty when every other duty of the same class had been swept away; and it was hardly possible to continue to administer it without public scandal and discredit,

so difficult had it proved to be to define what is paper and what is not paper—what are sheets of fibrous substance, and what are not.[1]

The Bill for the repeal passed through the house of commons, but was rejected by the house of lords.

The Lords cannot materially alter, though they may reject, a money Bill; and this interference of their House with the absoluteness of the Commons in money matters was avoided in the following year by presenting the proposals for the alteration of taxation for the year, including a repeal of this tax, in the shape of a single Bill. This passed through both Houses, and the tax was repealed from October 1, 1861.[2]

The loss to the revenue was about 1,350,000*l.*

In Ireland the duties were originally charged by a rate on the machinery employed in the manufacture. They were assimilated to the duties for the rest of the United Kingdom in 1824.

Licenses to Papermakers.

A duty on licenses for makers of paper, first imposed in Great Britain, in Pitt's Licenses Act of 1784, at 2*l.*; afterwards increased, in 1815, by Vansittart, to 4*l.*; and subsequently to 1840 charged with Baring's additional 5 per cent., was retained, after the repeal of the duty on paper, until 1870, when it was repealed.[3]

[1] Financial Statements, p. 173. [2] 24 & 25 Vict. c. 20, s. 4.
[3] 33 & 34 Vict. c. 32.

Section VIII.

THE TAX ON PRINTED GOODS: SILK, FOREIGN CALICOES, LINEN, MIXED STUFFS, AND THE 'BRITISH MANUFACTORY,' COTTON GOODS.

1712—1831.

This tax was originally imposed upon—1. silk goods; 2. calicoes, or foreign cotton goods, so termed from Calicut on the Malabar coast from whence they were first imported into this country; and 3. linens, and other printed stuffs. It formed one of the trio of taxes on important manufactures imposed, in 1712, to meet the expenses of the war of the Spanish Succession, the others falling upon soap and paper.

At this date calico-printing, an art first introduced into England in the last quarter of the seventeenth century, had received an impulse in consequence of the prohibition, in 1701, of the wearing or use in England of imported printed calicoes,[1] after which several printing works had sprung into existence.

The new tax was imposed upon printed silks at 6*d.* the yard, allowing half a yard for breadth, and at half that rate for silk handkerchiefs; calicoes, at 3*d.* the yard square; and linens and stuffs, at $1\frac{1}{2}d.$ the yard square. Calicoes, linens and fustians dyed throughout of one colour only, and stuffs entirely

[1] 11 & 12 Will. III. c. 10. From Sept. 29, 1701.

or the greater part of woollen were exempted.[1] These duties were doubled from August 2, 1714, making them for silks, 1*s.*; calicoes 6*d.*; and linens and other stuffs, 3*d.*[2]

Dec. 25, 1722. Eight years after this, in order to encourage the manufactures of silk and linen, we prohibited the wearing of British printed calicoes in dress, and the use of them for household furniture—in or about 'any bed, chair, cushion, window curtain, or other household stuff,' and thus put an end to calico-printing, except for exportation.[3]

Before long, this prohibition was found to discourage a branch of the ancient fustian manufacture of the kingdom, a manufacture of stuffs made of linen yarn and cotton-wool mixed, which, when printed, resembled so nearly the prohibited printed calicoes, that doubts arose whether they could legally be worn and used in this country. 'In order to prevent the loss of this manufacture,' printed mixed stuffs of this kind received parliamentary sanction, in 1736, provided the warp was entirely of linen yarn.[4]

1764. These stuffs were the nearest approach to cotton goods manufactured in England until the seventh decade of the century, when the trade of printing became established in Lancashire on account of the cheapness of fuel there and the proximity of the textile manufactures. Fresh supplies of cotton to

[1] 10 Anne, c. 19, s. 69.

[2] For silk handkerchiefs, the duty was only raised to 4*d.* 12 Anne, stat. 2, c. 9.

[3] 7 Geo. I. stat. 1, c. 7, 1721. [4] 9 Geo. II. c. 4.

Liverpool soon gave the manufacturers facilities for extending their business. The 'Spinning Jenny' was invented for thread for weft; but the thread spun had not the fineness and hardness requisite for the longitudinal threads, or warp. Arkwright supplied this deficiency by his spinning frame, and assisted by messrs. Strutt and Need, of Derby, commenced our great manufacture of cotton goods. And in this '*new manufacture of stuffs wholly made from raw cotton-wool* (*chiefly imported from British plantations*) now set up, many hundreds of poor persons were employed.'

A curious question was now raised: Were the home-made cotton goods to be regarded as calicoes, liable, on printing, to the 6*d.* duty, and when printed, within the prohibition regarding the wearing and use of printed calicoes in the Act of 1721? Notwithstanding some opposition, the difficulty was solved, in 1774, as follows: the new manufacture was subjected to the lower or 3*d.* duty; the home-made goods, when printed, were not to be regarded as within the prohibition relating to calicoes; and, in order to mark the distinction between them and calicoes, in each piece there was to be wove in the warp, in both selvages, through the whole length, three blue stripes, each stripe of one thread only, and every piece of stuff, when printed, was to be stamped, at each end, with an excise stamp, 'and instead of the word *calico*, which stands for foreign calicoes, each piece was to be marked with the words *British manufactory*.'[1]

[1] 14 Geo. III. c. 72.

1784. Pitt, in his first year of office, imposed an additional duty upon printed linens, and a new tax upon mixed stuffs (cotton and linen) and cotton stuffs, bleached or dyed, with a license duty for bleachers and dyers, charging the articles with 1*d.* a yard, if under 3*s.* in price, and 2*d.* a yard, if of or over that price; but this new tax proved impracticable and was almost immediately repealed. The revenue was recouped by additional duties on printed goods, linen, cotton and mixed stuffs. These also were imposed in relation to price; but the attempt to tax these articles ad valorem was not successful,[1] and eventually the duties on printed goods were imposed, in the consolidation Act of 1787, by relation to the yard square, as follows:—for foreign calicoes and muslins, 7*d.*; linens and stuffs made of cotton or linen mixed with other materials, fustians, velvets, velverets, dimities and other figured stuffs of cotton and other materials, or wholly made of cotton-wool wove in Great Britain, $3\frac{1}{2}d.$; stuffs wholly of cotton, commonly called the British manufactory, and British muslins, $3\frac{1}{2}d.$; printed silks, $1s.\,1\frac{3}{4}d.$, and silk handkerchiefs, $4\frac{1}{2}d.$[2]

The yield, which was about 142,000*l.* in 1787, rose to 191,489*l.* in 1791.

Although, in the Act of 1787, mention is made of British muslins, in imitation of those of India, that industry remained undeveloped, in consequence of the very limited supply of cotton fine enough for the

[1] Nor was it popular—see 'Lounger,' No. 10—with the ladies. 'I cannot bear him. He does not like us, and the only mark of attention he has ever paid us was imposing an odious burden upon our ruffs and aprons.'

[2] 24 Geo. III. c. 40; 25, cc. 24, 72; 27, c. 13.

purpose, until the last decade of the century, when we obtained, in the 'sea island' cotton of America, a supply of the finest cotton.

Now also Eli Whitney's invention of a machine for 1793.
separating cotton from the seed, rendered available the 'upland' cotton. Enormous quantities of this cotton were soon imported; and the manufactures of English cottons, *now termed calicoes*, and of English muslins were in the full swing of a vigorous youth, in 1797, when Burke notes their development, in his third letter on a Regicide Peace: 'For some time past,' he writes, 'the principal articles of female dress have been muslins and calicoes. Those elegant fabrics of our own looms in the East have lately been imitated at home, with improving success, by the ingenious and enterprising manufacturers of Manchester, Paisley, and Glasgow. At the same time the importation from Bengal has kept pace with the extension of our own dexterity and industry; while the sale of our printed goods, of both kinds, has been with equal steadiness advanced, by the taste and execution of our designers and artists.' And he goes on to say, with regard to our woollens and cottons, that we export them in great and growing quantities.

The yield rose to 230,000*l.* in 1796; and, in 1803, was no less than 456,333*l.*, viz. for England, 361,568*l.*, and for Scotland, 94,765*l.* This was the net yield; the gross amount of duty charged was 801,488*l.*, the difference being due to duty repaid for exported goods.

The cotton manufacture was now adult. It could

'swim without a cork,' and in the view that it was unnecessary to encourage, by means of a bounty, the export trade which was now established, Vansittart repealed in 1812 the bounty which had been allowed for exported printed goods, which had increased from a small charge to over 300,000*l.* a year.

In 1815, when the net yield was, in England, 280,482*l.*, and in Scotland 107,317*l.*, in all, 387,799*l.*, or according to another account, 388,076*l.*, the amount deducted for exports was no less than 910,815*l.*

'It is a matter of surprise to me,' said Poulett Thomson, in his speech in the house of commons on the revision of taxes, in March, 1830, 'that this most impolitic impost—the tax on printed calicoes—should have been allowed to continue, especially when it was declared by the Committee of 1818 to be partial and oppressive, and that its repeal was most desirable. Who, indeed, can examine it and not feel the truth of this observation? Is it credible that, in order to raise a net revenue of 599,669*l.*, a gross tax should be imposed of 2,019,737*l.* and yet this was the return according to the paper on your table for 1828! And these figures are far from showing us the real cost of this tax. That must be taken upon the gross produce; and, supposing the rate of collection for the excise to be 5 per cent., which is less than it really is, you have a cost of 20 per cent. on the net produce of this tax, for charges. In addition to this, from all the enquiry I have been able to make, the increased cost to the manufacturer is fully 5 per cent. upon the whole quantity made, so that you have thus two sums, of

each 100,000*l.*, levied on the public for the sake of creating a revenue of 600,000*l.* But the revenue is again in this case far from being the measure of the injury you inflict. The inequality of the tax constitutes its chief objection. The duty is levied *upon the square yard*, at $3\frac{1}{2}d.$ per yard. Thus the piece of calico which sells for 6*d.*, duty paid, contributes equally with that which is worth 5*s.* per yard. You levy an onerous and oppressive tax of 100 or 150 per cent. upon the poor, who are the purchasers of inferior cottons; while the rich, who buy only the finest kinds, pay but 10 or 15 per cent.'[1]

For these reasons the tax was selected for repeal, by Althorp, in his Budget of 1831, when he stated that only 500,000*l.* of the 2,000,000*l.* actually levied went into the exchequer. In short, about three-fourths of the 8,500,000 pieces manufactured were exported.[2]

By this time, to such an extent had the cotton manufacture developed in England, that whereas Child, writing in 1694, said: 'that wool is commonly the foundation of English riches I have not heard denied by any,' Sydney Smith, writing in 1843, in his Letters on American debts, said, as truly: '*the great object for which the Anglo-Saxon race appears to have been created, is the making of calico.*[3]

[1] Life of lord Sydenham, p. 413.
[2] The tax was repealed from March 1, 1831. 1 Will. IV. c. 17.
[3] Letter II. Works, iii. 476.

Section IX.

THE TAX ON NEWSPAPERS.

1712—1855.

In the well-known history of newspapers in England, their origin is traced to the news-letters of the times of queen Elizabeth, written in order to meet the anxious demand for news at the time of the Spanish Armada.

The news-letter continued in use down to the time of the Thirty Years' War, when the more extended demand for news induced Nathaniel Butter, the chief news-letter writer, to call in aid the printing press, and, in lieu of issuing written news-letters, to print and publish 'the certaine news of the present week' in a weekly newspaper, or 'Avisoe;' and this 'Weekely Newes,' first published in 1622, was inscribed with the arms of the king of Bohemia.

The civil war brought into existence a number of newspapers, royal and parliamentary, to give an account of current events from the cavalier, or from the roundhead, point of view; the 'Court Mercury,' first published at Oxford, where the court resided in 1642, ranking as the best known of the royalist newspapers, while the 'Mercurius Britannicus' of Marchmont Needham was the most successful of those on the side of the parliament. If we take Needham's sneer, 'Will ye buy any three halfpenny victories?' as an

allusion to price, the cost of a newspaper was not at this date very considerable.

During the times of the commonwealth, several newspapers were started, with varying success; and after the Restoration, in 1663, the first newspaper of any real importance, the 'Public Intelligence,' came into existence. But a censorship of the press, established in the same year, effectually checked the further development of newspapers, and almost limited public news and intelligence to official sources. Henceforth for many years, if we except one or two Mercuries of second-rate importance, the London 'Gazette'—from the Venetian 'Gazette,' penny paper—first published by authority in November, 1665, at Oxford, where the court resided in consequence of the great plague in London, and the 'Observator,' first published in 1680, by Lestrange, a newspaper of Roman Catholic views, and equally under government direction with the 'London Gazette,' had a practical monopoly of the newsmarket.

The press had, however, enjoyed a considerable amount of freedom for many years before 1693, when, in May, the heavy hand of the licenser of the press was removed. A plenteous crop of newspapers soon sprang into existence. The printers had a busy time during the period covered by the victories of Marlborough and Eugene. Seventeen newspapers were now published three times a week; and as the newsletter had been brought into existence by the Spanish Armada, and the newspaper by the Thirty Years' War, so to the war of the Spanish Succession was due the

commencement of journalism, in the publication of the 'Daily Courant' in 1703.

The ascendancy acquired by party feeling at this date was in nothing more evident than in the contents of the newspapers. War *à outrance* was proclaimed on both sides, and the contest was carried on with all the power and bitterness to be expected when such champions are engaged as were Swift, Prior and Bolingbroke, and Defoe, Addison and Steele.

With a view to afford reading of a less exciting kind than that contained in newspapers representing only the stormy contests of the political arena, Steele, in 1709, started the 'Tatler,' the first of the essayists, and the 'Tatler' was succeeded in 1711 by the 'Spectator.' This new essayist gives, in an article on the manufacture of paper, the names of several of the contemporary newspapers: 'Stained with news or politics, the sheets fly through the town in "Postmen," "Postboys," "Daily Courants," "Reviews," "Medleys," and "Examiners."'[1]

The torrents of newspapers now poured into London, and the virulence of party invective called for some restriction, and, for political purposes, as much as for a fiscal purpose, in 1712, a tax was imposed upon newspapers, to commence from August 1. 'This is the day, writes Addison, in the 'Spectator,' 'on which many of our authors will probably publish their last words. I am afraid that few of our weekly historians, who are men that above all others delight in war, will be able to subsist under the weight

[1] No. 367.

of a stamp and an approaching peace. A sheet of blank paper that must have this new "imprimatur" clapped upon it before it is qualified to communicate anything to the public, will make its way in the world but very heavily.'[1] This prediction proved to be right. The tax, collected by means of stamps, the duties being, for half a sheet, $\frac{1}{2}d.$, and for a whole sheet, $1d.$,[2] proved fatal to many of the newspapers of the day:—'The "Observator" is fallen,' writes Swift; 'the "Medleys" are jumbled together with the "Flying Post"; the "Examiner" is deadly sick; the "Spectator" keeps up and doubles its price;' and the occupation of many a paper-warrior was soon gone:—

> Indeed the paper stamp
> Did very much his genius cramp;
> And since he could not spend his fire,
> He now intended to retire.

For long afterwards the tax, combined with that on advertisements, which was imposed at the same time, and that on paper, proved a heavy drag on the advance of journalism.

No account of the yield can be given before 1749, in which year it was, for Great Britain, 16,450*l.*

The most famous newspaper that came into existence in the interval between the date of the imposition of the tax and 1757, when it was first increased, was the 'Public Advertizer,' in which, subsequently, 1769–72, the famous Letters of Junius were published.

[1] No. 445, July 31, 1712.

[2] 10 Anne, c. 19.

The Seven Years' War gave a fresh impulse to journalism. Legge, in 1757, increased the duties to 1*d.* and 1½*d.*;[1] and the tax produced from 1758–63, a steady yield of about 43,000*l.*

The 'North Briton,' famous in connection with the proceedings against Wilkes, the editor, first appeared in 1762. A list of many others of the political newspapers of the day, 1763, is supplied in the 'Vicar of Wakefield,' where the political butler, when, in his master's absence, entertaining the vicar, states: 'Now I read all the politics that come out—the "Daily," the "Public," the "Ledger," the "Chronicle," the "London Evening," the "Whitehall Evening," the seventeen magazines, and the two reviews.' The 'Monitor' and the 'Auditor,' of brief existence, had before been mentioned.

In 1770, the 'Morning Chronicle,' whose dirge has only recently been sung by Dr. Mackay, came into existence, and two years afterwards, the 'Morning Post.'

Meanwhile, in 1771, the last attempt ever made to prevent parliamentary reporting had failed, so that henceforth the newspapers were able to add to their attractions an important column of *parliamentary news*.

1776. When the War of American Independence had begun, North, following the lead of Legge, added another ½*d.*, for half-sheets and whole sheets, raising the duties to 1½*d.* and 2*d.*,[2] with what fiscal result it is impossible to state; for no account can be rendered of the yield from 1764 to 1794.

[1] 30 Geo. II. c. 19. [2] 6 Geo. III. c. 34.

The next increase in the tax was not due to war, but was made by Pitt, in full peace, in 1789, the year after the 'London Daily Universal Register,' established three years previously, had merged in the 'Times.' In his opinion, newspapers ranked among articles of luxury, and, as such, were fit subjects for additional taxation. In that view, when compelled to repeal his tax on shops, he partly recouped the revenue by an additional $\frac{1}{2}d.$ on newspapers, to produce 28,000*l.* This measure, which raised the duties to $2d.$ and $2\frac{1}{2}d.$, did not pass without considerable opposition.

Lastly, in 1797, sorely pressed for additional revenue for the purposes of the war with France, he raised the duties by an additional $1\frac{1}{2}d.$, making them $3\frac{1}{2}d.$ for half-sheets, and $4d.$ for whole sheets.[1]

In 1804 the duty was imposed in Great Britain at the rate of $3\frac{1}{2}d.$ for every half-sheet or single sheet not exceeding 32 inches by 22, with an additional $3\frac{1}{2}d.$ for every half-sheet additional to a sheet of that size; and in 1815, the last year of the war, the tax was raised, by Vansittart, to $4d.$ for every sheet, half-sheet, or other piece of paper of which the newspaper consisted.[2]

The yield, in 1815, was in England, 363,414*l.*, and in Scotland, 20,282*l.*, forming a total of 383,696*l.* for Great Britain; and that for the following year was 367,506*l.*

In 1825, Robinson, removing the restriction which

[1] 29 Geo. III. c. 50; 37, c. 90.

[2] 44 Geo. III. c. 98, sched. A; 55, c. 185.

prevented the printing of newspapers upon paper exceeding 32 inches by 22, allowed them to be printed upon paper of any size, with 4*d.* per sheet for tax. Supplements containing advertisements only, and printed papers containing only, or principally, advertisements and no news, were charged with 2*d.* only.[1]

In 1831, the yield was over 500,000*l.* in England, and 52,000*l.* in Scotland. In this year, a reduction of this tax and that on advertisements, at an estimated loss of 100,000*l.* a year, formed part of Althorp's original Budget, but eventually was not carried into effect; and when, in 1833, he had a considerable surplus available for the reduction of taxation, he stated that his mind had altered as regards newspapers, and that other claims were more pressing. It remained, therefore, for Spring Rice to give the newspaper to the middle classes. In 1836, simultaneously with a reduction of the duty on paper, he reduced this tax to 1*d.* the sheet, with an additional $\frac{1}{2}d.$ if the sheet contained on one side a superficies over 1,530 and not exceeding 2,295 inches, and an additional 1*d.* if it exceeded 2,295 inches, and a charge of $\frac{1}{2}d.$ per sheet for supplements.[2] The result was a decline of over 300,000*l.* in the yield for Great Britain; but the reduction in the price of newspapers, from 7*d.* to 5*d.*, consequent upon this measure, gave rise to a great demand for the old or established papers, and so great was the increase in the number of newspapers during the next fifteen years, that the yield

[1] 6 Geo. IV. c. 119. [2] 6 & 7 Will. IV. c. 76.

rose from 223,425*l.* for the United Kingdom,[1] in 1837, to 421,812*l.* in 1852.

In 1853, by the Act that repealed the tax on advertisements, the 1*d.* duty on newspapers was allowed to cover a sheet containing a superficies not exceeding 2,295 inches, and the duty was reduced for newspapers with supplements of a certain size; but in the next year, a resolution of Milner Gibson's, carried in the house of commons, regarding the state of the law relating to the periodical press, necessarily again brought the subject of the newspaper duty under consideration with the government. The resignation of office by Gladstone left the question to be settled by his successor, and in 1855 the tax was practically repealed, by Cornewall Lewis, who retained it only for newspapers for which it was desired to have certain facilities of postage.[2]

The yield in that year was 488,010*l.*

Section X.

THE TAX ON ADVERTISEMENTS IN NEWSPAPERS AND PERIODICALS.

1712—1853.

A tax on advertisements in newspapers and periodicals tends to check business, and is therefore one of the worst kind of taxes that can be imposed in a great trading community.

[1] After 1836, the rates were uniform throughout the kingdom. The yield in Ireland, in 1837, was 21,756*l.*

[2] 16 & 17 Vict. c. 63; 18 & 19, c. 27.

The origin and development of advertising in England is full of interest from many points of view, and connects itself easily with the history of our development as a trading nation and the history of our manners and customs. For present purposes it is sufficient to state that the first advertisement inserted in a newspaper is said to be one that appears in a newspaper entitled 'Several Proceedings in Parliament,' under date Nov. 28—Dec. 5, 1650. It relates to some horses that had been stolen, and offers a reward, for information where they are, of 20*s.* for each horse.[1]

This method of giving publicity to demand and supply, growing with the growth of newspapers, had attained a considerable development before the close of the reign of queen Anne. In 1712, the advertisements in the 'Daily Courant' averaged in number nine or ten; and, to go for a moment into particulars, many of the advertisements of the time had reference to the rivalry between 'port' and 'claret,' and were appeals by those who had much claret to sell, or praises of the 'new natural Oporto wines.' But in this year, when the tax on newspapers was imposed, 1*s.* was charged upon every advertisement in every newspaper published weekly or oftener; and the immediate effect was to cause a decline in the number of advertisements, the 'Daily Courant' appearing several times without a single advertisement.

In 1757, when Legge raised the duty for newspapers, he imposed an additional 1*s.* on advertise-

[1] Sampson, Hist. Adv.

ments in newspapers, and 2*s.* on every advertisement in any pamphlet or periodical work published yearly, monthly, or at any interval of time exceeding a week.[1] As new wants were felt and new inventions multiplied, the advantages of publicity became daily more apparent, and, notwithstanding the taxation to which it was subjected, the practice of advertising increased to such a degree that Johnson, when, in an article in the 'Idler,' in 1759, he passed under review, with some raillery, the usual methods of advertising employed at the time, had reason to add that 'the trade of advertising is now so near perfection that it is not easy to propose any improvement.'

North did not touch the duty on advertisements; but Pitt, who regarded an advertisement in a newspaper as an integral part of the taxable luxury he considered a newspaper to be, when, in 1789, he imposed the additional halfpenny on newspapers, increased it by 6*d.*, making it 2*s.* 6*d.*;[2] and, in 1797, when he again increased the duty on newspapers, raised it to 3*s.* Before the end of the war, the duty had become 3*s.* 6*d.* for every advertisement.[3]

The scheme of the tax was to require the printer of a newspaper in which advertisements were inserted, to give security for the due payment of the duty. Two prints of every newspaper printed were sent to the Stamp Office. On one of these the duty was assessed and marked by the proper officer, after

[1] 30 Geo. II. c. 19. [2] 29 Geo. III. c. 50.
[3] 55 Geo. III. c. 185.

counting the advertisements. An entry of the amount thus marked, made in the book of the registrar, raised a charge of duty. And an account of charges, made up every month, was sent to the printer of the paper, who was required to pay the amount within ten days.

The yield, in 1815, was 125,000*l.*

In 1826, lord Wallace's commission, in their report on the revenue from stamps, directed attention, under the heading relating to this tax, to the operation of the uniform charge of 3*s.* 6*d.* for every advertisement. This charge, they pointed out, pressed heavily on persons in humble situations in life, such as servants out of place, while persons of the more opulent class, by whom advertisements relating to valuable property were inserted, hardly felt the duty. Considerable relief and encouragement would be afforded to the lower classes of advertisers, and at the same time an important addition would probably be made to the general receipt under this head of revenue, if, in lieu of the uniform rate, a progressive scale of charge were adopted, commencing with a charge of 2*s.* for advertisements not exceeding five lines, and proceeding, by four steps, to a charge of 10*s.* for advertisements of about twenty lines.

In 1832 the yield in the United Kingdom was 170,649*l.*; and Althorp, declining to adopt the arbitrary scale according to length recommended by lord Wallace's commission, reduced the duty to 1*s.* 6*d.*[1]

1836. The Act that reduced the duty on newspapers,

[1] 3 & 4 Will. IV. c. 76.

amended the law relating to this tax, and, though now universally condemned, it lasted seventeen years longer. On April 4, 1853, Milner Gibson, its inveterate foe, tried to force the hand of the chancellor of the exchequer before Budget-day by a motion condemnatory of the tax. But Gladstone, though he had matured a plan for dealing with the tax, declined to speak on the subject. For this he gave, in his financial statement on the 14th of the month, the excellent reason: 'that if the executive government is, with any advantage to the country, ordinarily to discharge the function of the initiative with respect to finance, it is absolutely necessary that the strictest silence should be observed, not in contempt of pressure, but yet, notwithstanding all pressure, till the time arrives when the views of the Government can be regularly and comprehensively disclosed.'

Gladstone's proposal, which was to reduce the duty to 6*d.*, and repeal the duties of 1*d.* and $\frac{1}{2}$*d.* on supplements to newspapers used solely for printing advertisements, involved an estimated loss to the revenue of 160,000*l.*, in lieu of the larger sum of 181,000*l.* involved in the total repeal of the tax. But in the result, the House decided to give up the additional amount, and get rid of the tax, which, accordingly, was repealed in the same year.[1]

[1] 16 & 17 Vict. c. 63, s. 5.

Section XI.

THE TAX ON STARCH.

1712—1834.

Fuller's earth appears to have been the equivalent for starch in the time of Chaucer, who tells us that the wife of Bath's frill, stiffened therewith, weighed about half a pound; and starch was introduced into this country from Flanders in 1553, the year of the accession of queen Mary. It was used for the ruff which formed so remarkable a feature of dress in the time of Elizabeth, and yellow was the fashionable colour, until the appearance of mrs. Turner on the scaffold in an enormous starched yellow ruff, after which that colour went out of fashion, and starch of a whiter colour was used.[1]

In Holland, where it had been taxed since 1596,[2] this article had produced no inconsiderable amount of revenue; and in England, under the commonwealth excise, starch was taxed, at the rate of 1*s.* the cwt., to be paid by the first buyer.

Subsequently, the manufacture was again subjected to taxation in 1712, in the war of the Spanish Succession, and the duty, 1*d.* the lb., was doubled in 1714.[3]

[1] At the beginning of the seventeenth century the use of starch was widely diffused; even carmen had 'got into the yellow starch.'

[2] Motley, United Netherlands, iii. 377.

[3] 12 Anne, st. 2, c. 9, s. 7.

Increased in 1783 and again in 1787, when the duty amounted to $3\frac{1}{4}d.$ the lb., the tax produced, in 1793, in Great Britain, 95,054*l.* net. In 1803, the yield had decreased to about 60,000*l.*; and in 1815, to 47,000*l.*

The tax was open to many objections: 1. As a check on the consumption of a useful article of manufacture, it lessened the employment of capital and labour. 2. It operated as a check on the habit of cleanliness among the poor. For the Brummels of the day, with their bundles of morning 'failures' in starched cravats, were not the only persons who paid this tax. The poorer classes delighted in the luxury of a clean shirt; and when linen was the material used for shirts, starch was an essential to anything like a decent appearance on Sunday. 3. An elaborate code of provisions regulated every part of the process of the manufacture, down to the skimming of the water and the stirring of the fire, and fettered and interrupted the manufacturers in their operations; having the effect of adding 10 per cent. to the cost of the starch in addition to the duty.

The tax continued in force until 1834, when, on the advice of the commissioners of excise enquiry, in their eighth report, it was repealed, by Althorp.[1]

At that date it produced, in England, 87,524*l.*; and in Scotland, 2,529*l.*; forming a total (net produce) for Great Britain of 90,053*l.*

[1] 4 & 5 Will. IV. c. 77.

Section XII.

THE TAX ON PROPRIETARY MEDICINES.

1783—1877.

Great Britain.

This tax touches only a limited class of medicinal preparations, usually termed 'patent medicines,' a term correct enough when the tax was imposed, though now, when medicines sold under letters patent are almost unknown, obsolete and misleading. The medicines subject to duty are more correctly described as 'PROPRIETARY MEDICINES.'

The excessive consumption of meat and beer, the thick dress, and the absence of ventilation in the dwellings of our forefathers, are historical. Filled with meat and beer, encased in leather and wool, and living in houses where the window, no longer lattice, but filled in with glass, had lost all right to the appellation of 'wind-door,' they felt a craving for medicine, mainly for purposes of depletion, which, not satisfied by recourse to the ordinary apothecary and the prescriptions of members of the College of Physicians, called into existence a number of preparations from other hands. Specifics for every malady to which the human frame is liable cropped up without end, some useful, others hurtful; but one and all 'puffed' in an exaggerated manner by those who recommended them. These puffs afforded an abundant supply of materials

for ridicule in squibs, pamphlets and caricatures, about the middle of the eighteenth century; and the practice was for the inventor of a new medicine to obtain letters patent from the king for the exclusive privilege to dose the public in his particular manner: hence the terms *Patent medicine* and *Nostrum*, Lat., proprietary medicine, that which is 'our own.' But the opponents of patent medicines termed them quack medicines and the vendors of them shortly 'quacks.'

In the interests of the public, the qualified practitioners and the revenue, lord John Cavendish, chancellor of the exchequer in the Fox and North Coalition ministry, imposed, in 1783, a tax on 'quack medicines,' together with an annual license duty on persons selling medicines, except such as had served a regular apprenticeship to any surgeon, apothecary, druggist or chemist, to cost, for residents in 'London or Westminster or within the limits of the penny post,' 1*l.*; and in any other part of Great Britain, 5*s.* The duty on medicines was imposed upon every inclosure—'box, packet, bottle, or phial or other inclosure'—of any medicine uttered or sold by any person licensed under the Act or under letters patent, at the following rates: —Under the price of 2*s.* 6*d.*, 3*d.*; 2*s.* 6*d.* and under 5*s.*, 6*d.*; and 5*s.* and upwards, 1*s.* A stamped label was to be affixed to every inclosure of medicine sold, to designate the payment of duty, and the tax, estimated to produce 15,000*l.* a year, was placed under the management of the commissioners of stamps.[1]

[1] 23 Geo. III. c. 62.

In 1785, Pitt found it necessary, 'for the sake of convenience and the public service,' to alter the form of the tax.

He scheduled the medicines, in 'the names by which many medicinal preparations then in use, and subject to the duties, were known and distinguished;' and charged the duties on these, and all articles 'of the like qualities, virtues, or efficacies,' in respect of the making of which any secret art or exclusive right was claimed, or which ever had been, were then, or thereafter should be sold under the authority of any letters patent, or recommended, by advertisement or handbill, to the public as nostrums or proprietary medicines, or as specifics, or otherwise, for the prevention, cure, or relief of disease.

The following exemptions were allowed:—1. The drugs mentioned in the books of rates for the customs; 2. Entire drugs, sold by properly qualified surgeons, apothecaries, chemists and druggists, and persons licensed under the Act; and 3. All medicinal mixtures or preparations not within the general definition of the medicines chargeable, given in the Act; an exemption inserted, perhaps ex abundanti cautelâ, in order to note expressly that ordinary medicines were no longer chargeable. A lower duty of $1\frac{1}{2}d.$ was charged for medicine not exceeding the value of 1*s.*; but with this exception the previous duties were retained.

The license duties, reimposed so as to include Edinburgh under the higher rate, were charged upon all persons in Great Britain who sold any medicine

subject to the duty, including all vendors under letters patent.[1]

No account can be rendered of the yield prior to 1800, in which year it was, in England, 13,895*l.*, and in Scotland, 77*l.*

The duties were evaded to a considerable extent and, in 1802, in order to make effectual provision for better collecting them, a further alteration was made in the tax.[2] Hitherto payable in respect of the medicines sold, it was now charged on the 'owners and proprietors, or makers and compounders, or original and first vendors of the medicines, in respect of the articles, *before they were sold or delivered out of their custody for sale*, either wholesale or retail, either for foreign or home consumption or otherwise, and before they were exposed to sale, or kept ready for sale and not in bulk, in any shop, house, or other place of that description.'

The duties were increased, by reference to the value of the 'inclosure' of medicine and its contents, as follows:—

	s.	*d.*
Not exceeding 1*s.*	0	1½
Exceeding 1*s.* and not exceeding 2*s.* 6*d.*	0	3
„ 2*s.* 6*d.* „ „ 4*s.*	0	6
„ 4*s.* „ „ 10*s.*	1	0
„ 10*s.* „ „ 20*s.*	2	0
„ 20*s.* „ „ 30*s.*	3	0
„ 30*s.* „ „ 50*s.*	10	0
„ 50*s.*	20	0

At the same time, the license duties were extended to the owners, proprietors, makers and compounders

[1] 25 Geo. III. c. 79. [2] 42 Geo. III. c. 56.

of medicines, as well as persons selling or keeping them ready for sale, and were charged at the following rates:—For residents in (1) London, Westminster, Southwark, or within the limits of the twopenny post, or Edinburgh, 2*l.*; (2) any city, borough or town corporate, or Manchester, Birmingham, or Sheffield, 10*s.*; (3) any other part of Great Britain, 5*s.*

The duties on the medicines, as subsequently reimposed in the general stamp Act of 1804, are in force at the present day; but on several occasions a new schedule of the names of medicines, compiled in communication with the largest proprietors, has been substituted for the older schedule,[1] the proprietors being willing enough to promote this statutory advertisement of their goods. The last is in an Act of 1812. In previous schedules, all foreign medicines, except drugs, had formed a separate item of charge, at the head of the schedule; in this schedule, the item *Foreign medicines of all kinds, except drugs*, was placed, in the schedule, between Foredyce's pills and Fothergill's pills.

Among the items in the schedule are the following:—1. Arquebusade water; 2. Eau de Cologne; 3. Lozenges, ginger; 4. Lozenges, peppermint; and 5. 'Waters, viz., all artificial mineral waters, and all waters impregnated with soda or mineral alkali, or with carbonic acid gas, and all compositions in a liquid or solid state to be used for the purpose of compounding or making any of the said waters.' Of these items, 3 and 4, ginger and peppermint lozenges,

[1] See 43 Geo. III. c. 73; 44, c. 98; 52, c. 150.

and all other articles of confectionery were exempted in 1815, unless sold avowedly as medicines;[1] 2. Eau de Cologne, a perfumed water rather than a medicine, was, on that ground, allowed to be free of duty, under an order of the Treasury; as was also 1. arquebusade water. As regards the articles charged under the head of 5. Waters: these articles had always been allowed to be sold, in bottles labelled with the proper stamp, for consumption on the premises by victuallers, confectioners, pastrycooks, fruiterers and shopkeepers of that description, without any liability to license duty. In 1833, they were specifically exempted from duty.[2] This release of soda and potash water from the tax cost the revenue about 7,000*l.*

As regards the yield, it was, in 1802, in England, 33,188*l.*; and in Scotland, 117*l.*; and from 1824–9, on an average, about 44,000*l.*, for Great Britain. After this it fell off, the only years between 1829–55 in which it exceeded 40,000*l.* being 1832, 1849, and 1853, years of visitations of cholera, when a demand arose for antidotes against the existing epidemic. From 1856, the yield shows a continuous increase. In 1867, it had risen to 59,000*l.*; and in 1872, to 82,000*l.* In 1876, it reached 117,000*l.*; in 1881, 138,000*l.*; in 1883, 154,000.; and in 1884–5, nearly 170,000*l.*

The principal markets for these medicines are to be found in the districts thickly inhabited by miners and manufacturers, such as Wigan, Bolton, Bury

[1] 55 Geo. III. c. 184, s. 54. [2] 3 & 4 Will. IV. c. 97, s. 20.

(Lancashire), Rochdale, Stockport, Chepstow, Cardiff, Newport (Monmouthshire), and Swansea. The artisan and mechanic, guaranteed, by means of the stamp, against spurious imitations, is enabled, as he shifts from place to place, to obtain, with security, the genuine proprietary medicine to which he is accustomed. Even on emigration, persons accustomed to these medicines carry their tastes with them, and continue to be consumers of the quack medicines of their native country, unless indeed unfortunate enough to be caught by any of the numerous imitations made abroad, and exported from Belgium and other parts, with a forged trade-mark and revenue label.

It may, perhaps, be hardly necessary to add that the revenue stamp on the label for a packet of medicine, the statutory form of receipt for the duty, does not in any way imply a guarantee of the contents of the packet or of the efficacy of the medicine. A sign that the tax has been paid, it is no voucher that the drops, or ointments, will perform what is stated in the 'puff' that accompanies them, that the powders are composed of this, that, or anything else, or that packets surrounded by such a label cannot ever have been—

> 'Stor'd with deletery medicines,
> Which whoever took is dead since.'

The commissioners of inland revenue complain, in one of their reports, of erroneous opinions to the contrary, and justly complain; for the multiplicity of the medicines would, alone, preclude the possibility

of any assay of them, as in the case of plate, in order to ascertain, by analysis, of what ingredients they consist; while the limit assigned by nature to the strength of the human constitution renders impracticable any test of the medicines such as that suggested in advertisements and puffs: 'TRY THEM!'

The Licenses for Sale.

The license duties, reimposed in the Stamp Act of 1804, at the old rates,[1] operated most unfairly, and the unfairness increased, as, in process of time, the retail sale of proprietary medicines in many provincial towns, in Brighton for instance, surpassed the sale in the neighbourhood of the metropolis and in Edinburgh. Complaints of the unequal pressure of the duties were frequently made to the chancellor of the exchequer by persons paying the 2*l.* duty. On the other hand, many medicine vendors did not object to pay a high duty for the privilege of exclusive sale, and desired to keep the trade in their own hands. The council of the Pharmaceutical Society, on several occasions, had under consideration the subject of an adjustment of the duties, but did not arrive at any definite expression of opinion. Suggestions of all sorts were made: to equalise the duties; reduce them; augment them; double them; or abolish them altogether. A proposal to impose them at different rates for wholesale and retail business was considered

[1] 44 Geo. III. c. 98, Sched. A. Except that there was a blunder in not inserting the rate of duty to be paid in Scotland by residents in Edinburgh; an omission which was not rectified until eight years had passed, see 52 Geo. III. c. 150, s. 3.

impracticable, on account of the difficulty of defining wholesale and retail trading.

The number of the licenses in 1870 was:—At 2*l.*, 1,439; 10*s.*, 5,103; 5*s.*, 5,797: in all, 12,339.

In 1875, a uniform duty of 5*s.* was imposed for licenses in all parts of Great Britain.[1] The licenses, when granted, continue in force until the following 1st of September. The number taken out in 1876, was in England, 13,957; and in Scotland, 1,065, forming a total for Great Britain of 15,022 licenses; and in 1881, 17,501 for England, and 1,253 for Scotland: forming a total of 18,754 licenses. In 1883 the yield was 4,851*l.*: in 1884–5, 5,003*l.*

Section XIII.

TAXES ON THE MANUFACTURE OF PLATE, AND LICENSES TO DEAL IN PLATE.

The manufacture of plate has, on two occasions, been subjected to a tax. The first of these taxes, known as Sunderland's plate tax, had reference only to silver plate. Imposed in 1720, it was, in 1758, commuted for the license tax on dealers in gold and silver plate. The other, imposed by Pitt in 1784, and still in existence, has reference to gold as well as silver plate.

Before banking was established in this country as a system, plate afforded a means of investment and accumulation by which the owner at the same time gratified a taste for display; and when the supply of

[1] 38 & 39 Vict. c. 23, s. 8.

silver increased, in consequence of the discovery of the silver mines of America, and riches were multiplied by increasing trade and commerce, the possession and display of a quantity of plate,

> Of silver basons, ewers, cups, candlesticks,
> Flagons and beakers, salts, chargers, castnig-bottles,[1]

became a fashion, not only with the noble and richer classes, but generally throughout the country. Before the civil war, an enormous quantity of plate was in existence in England; and the cupboards of taverns and the tables of the merchants in the metropolis were frequently laden with plate. 'Come to plate,' says a writer of the period, where he mentions the different sorts of drinking vessels in use,—'Come to plate: every tavern can afford you flat bowles, French bowles, prounet cups, beere bowles, and beakers; and private householders in the citie, when they make a feast to entertain their friends, can furnish their cupboards with flagons, tankards, beere-cups, wine bowles, some white, some percell gilt, some gilt all over, some with covers, others without, of divers shapes and qualities.'[2]

Much of this plate passed into the melting-pot during the war, and was coined into money for payment of the Cavaliers and Roundheads.

The imitation of French fashions that prevailed at the court of St. James's, on the return of king Charles II. from the court of Versailles, extended to

[1] *Albumazar*, act ii. scene 3. Pandolpho is also requested by the Astrologer to add—'twere not amiss to add some bowls of gold, so they be massy.'

[2] Heywood's *Philocothonista*, A.D. 1635.

display in articles of plate, in which the expenditure of Louis XIV. and his courtiers had been enormous. A new era in the manufacture commenced. The increase in trade and commerce and the general prosperity of the country, which provided additional means for indulgence in luxuries of this sort, promoted its development, and secured to the manufacture an uninterrupted course of prosperity during the reigns of Charles II. and James II.

This absorption of silver in vessels of plate formed one of the causes of the scarcity of silver in England of which complaints were made in the following reign.

Already, in France, measures had been taken to check the progress of a manufacture which threatened to deprive the Mint of silver for coinage. A tax, imposed in 1672 on manufactured plate, had been doubled in 1674, and, in 1687, Louis XIV. had sent all his most massive plate to the Mint, and ordained by decree that his courtiers should follow his example, setting that fashion for faïence, in lieu of silver, for table and house ornaments—'se mettre en faïence' as it was termed—which soon gave so strong an impulse to the fabriques of Nevers, Rouen and Provence.

1697. Ten years later than this, on the new coinage in this country, Montague, by liberal offers of payment, and a prohibition of the use of any plate, except spoons, in taverns and public-houses,[1] drew

[1] This rendered useless to the taverner and publican many bowls cups, and beakers which, hid in secure places, had escaped the melting-pot in the civil war.

much of the existing plate into the Mint, whence it issued, from the hands of sir Isaac Newton, in the form of current coin of the realm.

At the same time, with a view to prevent, for the future, the absorption of silver coin in vessels of plate, the goldsmiths and other manufacturers of plate were compelled to make their plate of finer silver than the sterling, or standard for silver coin, by raising the standard for silver plate to 11 oz. 10 dwt. as against 11 oz. 2 dwt., the standard for coin. This measure did not, however, stop the manufacture and compel us to follow the French fashion in adopting porcelain and china as ornaments in lieu of plate. Before long our dinner-tables and sideboards were resplendent with new and more beautiful articles of plate of the new standard—the result of a period of renewed activity in the manufacture, which, though it overlaps the last years of the reign of William III., is generally known as the 'the period of queen Anne.'

Meanwhile, an increasing demand in the provinces for useful, as opposed to ornamental, plate, more particularly for spoons, the only articles exempted from the prohibition of the use of plate in taverns and public-houses, led to the establishment, in 1700, of new assay offices at York, Exeter, Bristol, Chester and Norwich. The more costly articles of plate continued to be submitted, as formerly, to the wardens of the assay at Goldsmiths' Hall in London.

Sunderland's Tax on Silver Plate. 1720–58.

A short experience of the wear of the spoons and forks of the new standard[1] proved their inferiority to those of the old standard as articles of use; the new plate did not stand wear.

For this reason, in 1720, Sunderland abolished the standard of 11 oz. 10 dwt. as compulsory, retaining it only for persons who wished to have plate of a finer quality;[2] reinstated the old standard of 11 oz. 2 dwt.; and imposed upon all silver plate imported into or manufactured in Great Britain, a tax at the rate of 6*d.* per oz. troy. The administration of the tax was entrusted to a special commission for the purpose, with powers similar to those of the excise commissioners; and the tax was levied and secured in the manner usual for excises, every manufacturer being required to make entry of his workshops, that is, register them with the commissioners, and pay duty on the wares he manufactured. Powers of inspection given to the revenue officers enabled them to raise a charge of duty. And all silver plate found in any unentered workshop was liable to forfeiture.[3]

This tax on the contents of goldsmiths' shops

[1] The marks for silver of the new standard were, a lion's head erased and a figure of Britannia, which were impressed on all silver manufactured between March 25, 1697, and June 1, 1720, when the previously-existing standard was restored, with the old marks of the leopard's head crowned and the lion passant. Subsequently, in the reign of George III., the size of the mark of the leopard's head was diminished, and in 1823 the head was deprived of the crown and the mane and beard.

[2] Practically this standard has fallen into disuse.

[3] 6 Geo. I. c. 2.

yielded at first, on an average, about 20,000*l.* a year; but from the insufficiency of the provisions of the taxing Act to secure the tax, a clandestine manufacture was soon established and prevailed to such an extent as materially to reduce the yield. Frauds and abuses continued, notwithstanding an attempt to check them by special enactments in the Act of 1739 for preventing frauds and abuses in gold and silver wares.[1] In consequence of the contraband manufacture and the depression in the trade, the yield gradually dwindled down to about 8,000*l.*; and, in 1758, the tax was repealed, as unproductive, by Legge, who imposed in lieu thereof, a license tax on vendors of gold and silver plate.

The Tax on Licenses to deal in Plate. 1758–1885.

The license, which was annual, cost 2*l.* and was required for dealers in plate—all persons using in Great Britain the trade of selling gold or silver plate, or any goods or wares composed of gold or silver, or any other wares in which any gold or silver was manufactured, and persons employed to sell plate by auction or on commission.[2] Traders in gold and silver lace, wire, thread, or fringe were exempted; but no provision was made for the 'toy' trade, as it is termed at Birmingham, or the cutlery trade. The traders complained of the tax, as too heavy for them to bear; and in the following year, traders in small wares, viz. all articles, wares, or pieces of goods containing not more than 2 dwts. of gold, or not more than 5 dwts.

[1] 12 Geo. II. c. 26, s. 9. [2] 31 Geo. II. c. 32.

of silver, were exempted ; and to recoup the revenue, a higher rate of duty was imposed upon traders in plate or wares containing 2 oz. or upwards of gold, or 30 oz. or upwards of silver, who henceforth were charged 5*l.* for a license. Pawnbrokers dealing in plate, without reference to weight, and refiners of gold or silver, were required to take out licenses at the higher rate.[1]

In 1803, the duties were 5*l.* 15*s.* and 2*l.* 6*s.*, and, in 1815, under the pressure of the Great War, these duties were doubled, temporarily, until 1819 ; but the double duty was subsequently extended to 1826, with an exemption, after 1819, in favour of dealers in gold and silver watches, containing an amount of gold or silver which involved liability to the lower charge.[2]

In 1845, when the tax on property sold by auction was repealed, the auctioneers requested to be allowed to compound, by an increase in the duty on their licenses as auctioneers, for this plate license and other additional licenses to which they were liable. Accordingly, the price of an auctioneer's license was raised to 10*l.*, and the special license for persons employed to sell plate by auction was abolished.[3]

In 1867 the law on the subject, which had become complicated, was consolidated ; and, in 1870, an exemption was allowed to manufacturers of watch-cases, selling cases made by themselves.[4]

[1] 32 Geo. II. c. 24.
[2] 43 Geo. III. c. 69 ; 55, c. 30 ; 59, c. 32 ; 3 Geo. IV. c. 27.
[3] 8 & 9 Vict. c. 15.
[4] 30 & 31 Vict. c. 90 ; 33 & 34, c. 32.

The following are, briefly stated, the provisions of the existing law.

A license, costing, for dealers in articles where the gold is 2 oz. or upwards, or the silver, 30 oz. or upwards, in weight, 5*l.* 15*s.*, or for dealers in articles where the gold is only over 2 pennyweights in weight, or the silver only over 5 pennyweights in weight, 2*l.* 6*s.*, is required for every house, shop, or other place in which the trade is carried on. The hawker is liable to license duty in respect of sales of plate in the ordinary course of his trading as a hawker. Pawnbrokers dealing in plate, and refiners of gold or silver, are liable to duty at the higher rate, viz., 5*l.* 15*s.*, in respect of every house, shop, or place, in which business is carried on. The old exemption regarding gold or silver lace, wire, thread, or fringe, is retained. Articles sold as wholly or in part of gold or silver are to be deemed wholly or in part gold or silver as alleged, and 'gold' and 'silver' mean not pure, but merely what is ordinarily called, gold or silver, viz., a mixture of pure gold or silver and alloy.[1]

As a contributory to the revenue the tax is not of great importance. The yield was in 1855 about 18,000*l.*; in 1877, 41,280*l.*; in 1881, 43,587*l.*; and in 1883, 21,183*l.*, from 3,625 licenses at the higher rate, and 25,654*l.*, from 10,728 licenses at the lower rate, forming a total yield of 46,837*l.* In 1884–5 the yield was 48,308*l.*

[1] Young *v.* Cook.—Law Rep. 3 Ex. D. 101.

Pitt's Tax on Gold and Silver Plate.

The depression in the trade in manufactured plate, which had proved fatal to Sunderland's tax, continued until about 1765, when a fresh demand for new plate commenced, and silver coffee-pots, teapots, tea-urns, tureens, wine-coolers, dishes and covers and cake-baskets were manufactured in increasing numbers year by year.

From 1766 to 1772, at Goldsmiths' Hall, the principal assay office, 3,926 lbs. of gold plate, and 692,528 lbs. of silver plate, were assayed and marked; at the provincial assay office at Chester, 715 lbs. of silver plate; at Newcastle-upon-Tyne, 7,266 lbs.; and at Exeter, 2,800 lbs.

In 1773, another provincial assay office was established at Sheffield, where a considerable manufacture of plate had commenced a few years previously and appeared likely to increase, and the manufacturers complained of the hazard, expense, and delay involved in the necessity of sending their goods to London to be marked. A petition from the manufacturers of silver plate at Birmingham, who complained of the necessity of sending their wares to Chester, and stated that the existence of a local assay office would greatly improve their trade, led to the establishment of an assay office there also.[1]

At this date, the art of plating, recently revived by a spur-maker[2] at Birmingham, was carried on ex-

[1] The Act was passed at the expense of Mr. Boulton of 'Soho' celebrity.

[2] The craft of 'multiplication of gold and silver' was, however, known as early as the reign of Henry IV. See 5 Hen. IV. c. 4, 1403.

tensively in that town and at Sheffield, by divers artificers, who 'plated with silver, wares of iron, steel and other metals, and impressed marks thereon in such a manner that the wares were made to look like real plate marked at an assay office.'[1] But, though the increasing use of plated articles interfered to a certain extent with the manufacture of plate, it did not prevent its development, which continued year by year.

In 1784, the manufacture of plate in Great Britain was again subjected to a tax, to include gold as well as silver plate, by Pitt, in substitution for two taxes proposed in his Budget, which he was subsequently compelled to abandon. The tax was estimated to yield 25,000*l.* per annum; and for the collection of the duties, 8*s.* per oz. for gold, and 6*d.* per oz. for silver, plate, Pitt made use of the assay offices.

The assay offices, the principal of which is the Goldsmiths' Company in London, are the companies or corporations entrusted with the administration of the laws regulating the standard of gold and silver wares. To one of these, every manufacturer of gold or silver wares is required to take every article he manufactures—the only exceptions being articles of jewelry and certain articles small in size or peculiar in make, which are specially exempted in the Acts relating to the assay. The article is then assayed, that is, tested, and marked as standard by the impression of a die or dies. Of those little hieroglyphics which may be observed on any fork or spoon, three

[1] Petition of the London goldsmiths, &c.

are assay marks and signify—one of them, the standard mark, the quality of the plate ; another—the arms of the company, the place of assay ; while the third, termed the ' variable letter,' indicates, to the initiated, the year of assay. A fourth mark is that of the manufacturer, viz. his initials, imposed by himself, before taking the article to be assayed.

Pitt charged the tax on all wares required to be touched, assayed and marked, and compelled the manufacturer to send to the office, with his wares, the duty payable, and a note specifying his name and place of abode, the number and nature of the wares, the total weight of the parcel, and the amount of the duty. The assay officer, on receipt of the duty and note, was required to give a receipt for the duty, file the note, and enter the particulars in books kept for the purpose and open for the inspection of the revenue officer. A *mark of the sovereign's head* was to be added, after the assay, to denote payment of the duty. And the officers were required periodically to pay over and account for the duties to the commissioners of stamps, under whose management the tax was placed, the office being allowed a poundage for collection.

A deduction of one-fifth of the duty, reduced in the next year to one-sixth, was allowed for wares sent to be assayed in any unfinished state such as to necessitate a diminution in weight in finishing them after assay. The duty paid on any plate broken at the office, as below the standard, was to be returned. A countervailing duty was imposed on plate imported

into Great Britain; and a drawback was allowed for new plate exported by way of merchandise.[1]

The yield, for the first three or four years, on the average, about 26,000*l.*, had increased, in 1793, to 31,537*l.*[2]

For the purposes of the war with France, Pitt, in 1797, doubled the duties, making them 16*s.* per oz. for gold, and 1*s.* for silver, plate. The heavy pressure of this double duty on the makers of watch-cases, whose trade was at the same time seriously depressed by the operation of Pitt's clock and watch tax, led to an exemption of gold and silver plate used for watch-cases, and *watch-cases made since this date have not the duty mark of the sovereign's head.* In 1803 the yield was 63,415*l.* In 1804 the silver plate duty was raised to 1*s.* 3*d.* In 1815 the yield was 82,151*l.*; and in this year the duties were raised to 17*s.* per oz. for gold, and 1*s.* 6*d.* for silver.[3]

In 1820 the drawback was disallowed for gold rings and gold articles not exceeding 2 oz. in weight.

The yield of the increased duties, at first about 80,000*l.*, varied from 1817–22 from 81,000*l.* to 102,000*l.* Subsequently, the returns show fluctuations for which it is not always easy to account; though the extraordinary yield of 1825, over 120,000*l.*, was doubtless due to the desire of a number of successful

[1] 24 Geo. III. sess. 2, c. 53; 25, c. 64. The allowance or deduction does not apply to silver plate less in weight than one ounce, nor to any fractional part of an ounce. In 1812, the drawback was extended to plate exported for private use.

[2] England, 30,979*l.*; Scotland, 558*l.* The tax in Ireland produced in 1793, 1,512*l.*

[3] 37 Geo. III. c. 90. s. 16; 38, c. 24; 44, c. 98; 55, c. 185.

speculators to possess articles of display. Exceptionally low returns occur in 1832 and 1833, when the yield was only about 73,000*l.* and 70,000*l.* In 1839 the yield was again abnormally high, about 101,000*l.* In 1849 it was the lowest on record, viz., 61,000*l.*

Meanwhile, in 1842, when Peel reimposed the income tax in Great Britain, he raised this tax, with the stamp duties, in Ireland, to the rates payable in Great Britain. In Ireland a tax had been imposed, in 1730, at the rate of 6*d.* per oz. for gold and silver plate equally, and all Irish plate manufactured since that date bears the figure of Hibernia. This tax produced between 1,000*l.* and 2,000*l.* In 1807 the duty was doubled, and the additional mark of the sovereign's head was introduced, and the yield was, in 1815, 3,817*l.* Since 1842 the manufacture of plate has been equally taxed throughout the United Kingdom.

Subsequently to this, the poundage for collection has been fixed at 1*l.* per 100*l.*, and provision has been made for allowing drawback on plate made in Great Britain exported from Ireland, and on Irish plate exported from Great Britain.

In 1855, the yield was over 80,000*l.*, but of late years there has not been any tendency towards improvement. The increasing use of electro-plate, the taste for glass and china as ornaments for the dinner-table, and the decline in the fashion for display in articles of plate, have all militated against the plate manufacture.

In 1875, the yield was 77,000*l.*, an increase on that for the three preceding years; in 1881, 64,414*l.*

—308*l.* being for Ireland; and in 1883, 71,119*l.*, of which 432*l.* was for Ireland. The duty on imported plate produced in this year, 5,827*l.*

The yield for 1884–5 was for—

Gold plate . .	£24,351	£71,658
Silver plate . .	£47,307	

The following articles are not required to be marked at the assay office, and therefore are not subject to duty:—1. Wares of Gold: Rings (other than wedding-rings),[1] collets for rings or other jewels; chains, necklace-beads, lockets, hollow or raised buttons, sleeve-buttons, thimbles, coral sockets and bells, ferrils, pipe-lighters, cranes for bottles, very small book-clasps, stock or garter-clasps jointed, very small nutmeg-graters, rims of snuff-boxes whereof tops or bottoms are made of shell or stone, sliding pencils, tooth-pick cases, tweezer-cases, pencil-cases, needle-cases; any filigree work; any sorts of tippings or swages on stone or ivory cases; any mounts, screws, or stoppers to stone or glass bottles or phials; any small or slight ornaments put to amber or other eggs or urns; any wrought seals, or seals with cornelian or other stones set therein; or any gold vessel, plate, or manufacture of gold so richly engraved, carved, or chased, or set with jewels or other stones, as not to admit of any assay to be taken of, or a mark to be stuck thereon, without damaging, prejudicing, or defacing the same; or such other things as by reason of the smallness or thinness thereof are not capable of

[1] Gold wedding-rings are liable to duty. See 18 & 19 Vict. c. 60

receiving the marks, or any of them, and not weighing ten pennyweights of gold each.[1]

2. Wares of Silver: Chains, necklace-beads, lockets, any filigree work, shirt buckles or brooches, stamped medals, spouts to china, stone, or earthenware teapots, or any of them, of any weight whatsoever. Tippings, swages, or mounts, or any of them, not weighing ten pennyweights of silver each, except only necks and collars for castors, cruets, or glasses appertaining to any sort of stands or frames. Any wares of silver whatsoever not weighing five pennyweights of silver each, except the following, which are all liable to mark and duty, viz. :—necks, collars and tops for castors, cruets or glasses appertaining to any sort of stands or frames, buttons to be affixed to or set on any wearing apparel, solid sleeve-buttons, and solid studs not having a bevelled edge soldered on, wrought seals, blank seals, bottle tickets, shoe clasps, patch-boxes, salt-spoons, salt-shovels, salt-ladles, tea-spoons, tea-strainers, caddy ladles, buckles (shirt buckles or brooches before mentioned excepted), pieces to garnish cabinets or knife-cases or tea-chests, or bridles, or stands, or frames.[2]

Watch-cases of gold or silver are liable to assay and mark, though not to duty and the duty mark.[3]

Foreign plate imported into this country is marked with an F, in addition to the other assay marks. It is now required to be actually or constructively warehoused, until it is sent to the assay office. Plate found

[1] 30 Geo. III. c. 31, ss. 3, 4, 5. [2] 12 Geo. II. c. 26, s. 6.
[3] 55 Geo. III. c. 185.

worse than standard is not broken, but is returned to the importer for exportation under regulations of customs;[1] and lastly, articles of foreign plate which in the opinion of the commissioners of customs may be properly described as hand-chased, inlaid, bronzed or filigree work of oriental pattern, are, subject to the payment of the import duties, exempted from the assay.[2]

In 1878 a select committee of the house of commons reported that, having regard to all the circumstances connected with the trade in plate, and the importance of promoting the use of silver as an article of manufacture, they recommended the abolition of this tax, whenever the condition of the revenue should permit.

Attempts to give effect to this recommendation have since been made, but without success. The difficulty in the way is the question of the drawback, or return of duty, for new plate not brought into use.

[1] 46 & 47 Vict. c. 55, s. 10. [2] 47 & 48 Vict. c. 62, s. 4.

Section XIV.

THE TAXES ON BRICKS AND TILES, AND STONE AND SLATES.

1784—1850. 1794—1831.

In these days, when a revival of the style of building known as queen Anne houses forms a prominent feature in our metropolitan street architecture, it may be interesting to note that the first suggestions made in the house of commons for the imposition of a duty upon bricks, tiles, slate, lime and stones used in building, were made in the reign of that queen. Originally the proposal was limited to building done within the limits of the bills of mortality, but subsequently it was extended to include all building within ten miles of London and Westminster.[1] These suggestions were not, however, carried into effect.

The next proposal for a tax on bricks and tiles formed part of Lyttelton's plan of supplies and taxes for 1756. The tax was to produce 30,000*l.*; but in consequence of strong objections made by Legge, the late chancellor of the exchequer, who urged that it would prove a partial tax, as many parts of the kingdom employed only stone for building, the proposal was suspended, and, eventually, dropped, and the ministers 'consented graciously to accept' an

[1] Comm. Jour. xvii. 131, &c.

additional tax on alehouse licenses estimated to produce 70,000*l.*, in lieu of the 30,000*l.* from bricks.[1]

Though thus twice in peril, bricks and tiles escaped taxation until 1784, when they were included in Pitt's first Budget; and perhaps with the exception of the tax on coals at the pit, which was subsequently abandoned, no new tax in his long list was so unpopular as the brick and tile tax. 'These are Pharaoh-like tricks,' it was said, 'to take such unmerciful tale of our bricks.'

At this date, the size of bricks formed the subject of statutory regulation, as also the size of tiles. The regulations regarding tiles date as far back as 1477, when it was enacted :—'Qe chescune tiel pleyne teule ensi affaire conteigne en longeure dys pous et dimy' —that every such plain tile so to be made should contain in length 10 inches and a half, &c., &c.[2] The dimensions of bricks were first 'ascertained,' by statute, at a much later date, viz., in 1725, by an Act which also fixed the dimensions of pan-tiles or ridge tiles, 'then but a late invention in England.'[3] But the laws of dimension were, subsequently,

[1] Parl. Hist. xv. 663; Walpole, Mem. Geo. II. ii. p. 176; Letters, ii. 511.

[2] 17 Edw. IV. c. 4.

[3] 12 Geo. I. c. 35. Bricks had been previously regulated by order of Charles I. See 'a Proclamation (May 2, 1625) concerninge buyldinges and inmates within the cittie of London the suburbs thereof and the confines of the same.' The size of bricks for buildings within that district was fixed: 'so as for the assize everie bricke beinge burned conteyne in length nyne ynches, in bredth fower inches one quarter and half a quarter of an ynch, and in thicknes two ynches and one quarter of an ynch.' The price was not to exceed 8*s.* per 1,000 bricks at the kiln. Offenders were to be proceeded against by the Attorney-General in the 'Courte of Starchamber.'—Foedera, xviii. 35.

allowed to expire; and the brickmaker, continuing the accustomed charge as for bricks of the old statutory size, sought to obtain additional profit by making a smaller brick, until the 'numerous frauds committed in lessening the size of bricks under their usual proportion, without any diminution of price,' led to fresh legislation on the subject. 'For preventing these abuses,' an Act of 1777, again 'ascertained' the dimensions of bricks. A brick was to be $8\frac{1}{2}$ inches in length, 4 in width, and $2\frac{1}{2}$ in thickness, a diminution from the former standard of half an inch in length and quarter of an inch in width. The Act also again prescribed a particular size for pantiles.[1]

Thus stood the regulations for the dimensions of bricks and tiles, when the Act imposing the duty was passed in 1784.[2] *It was the last Act taxing, for the first time, an important branch of our native manufactures.* The duty on bricks was 2*s.* 6*d.*, and that on plain tiles, 3*s.*, per thousand, with duties at other rates for pantiles and other sorts of tiles.

The process of brickmaking, though capable of very different degrees of perfection, is simple and well known. It consists in—1, the preparation of the clay; 2, the moulding of the bricks; 3, the drying of the bricks in the brick field; and 4, the baking of the bricks in the brick kiln or in large

[1] Viz. $13\frac{1}{2}$ inches in length, $9\frac{1}{2}$ inches in width, and half an inch in thickness. See 17 Geo. III. c. 42. Under this Act it was held that, where bricks were sold under the statutory size, the vendor could not recover the price, although the buyer had received and used them. Law *v.* Hodgson, 2 Camp. 147. The Act is now repealed.

[2] 24 Geo. III. c. 24.

square masses termed 'clamps.' Such are the operations of the brick-maker; and before commencing operations, every brick or tile maker in Great Britain was required to give notice at the excise office nearest to his brick field. This gave to the excise officer a locus standi; and he henceforth was required to take an account of all bricks and tiles, while they were drying, and before they were removed to the kiln or clamp for burning, and charge the duty on everything that was *about to become a brick*. Before payment of the duty, an allowance was made of ten bricks in every hundred for waste.

In 1785 the tax produced, in England, 44,847*l.*: and in Scotland, 1,101*l.*—forming a total for Great Britain of 45,948*l.* In 1786 the yield increased—in England to 61,933*l.*; and in Scotland to 1,568*l.*—forming a total of 63,501*l.* And, in 1793, on the eve of the Great War with France, the yield was in England, 113,611*l.*; and in Scotland, 2,713*l.*; forming a total, for Great Britain, of 116,334*l.*; or, if we include the yield for tiles, 128,255*l.*

This tax was one of the first to feel the pressure of war times. In 1794 Pitt raised the duties for bricks from 2*s.* 6*d.* to 4*s.*, and for plain tiles from 3*s.* to 4*s.* 10*d.*, per thousand; with a corresponding increase for the other sorts of tiles subject to duty, and an increase for bricks and tiles imported.[1]

This led to protests from the principal brick-makers in the neighbourhood of London, who complained of the unfairness of thus heavily taxing only

[1] 34 Geo. III. c. 15.

one description of building materials: and in consequence of their appeals to the Treasury, a duty was imposed upon SEA-BORNE STONE AND SLATES.[1]

An additional 1*s.* per thousand for bricks imposed in 1797, soon led to the enlargement of the size of bricks. Brickmaker after brickmaker made and passed larger and still larger bricks under the charge established for bricks of the standard size. Before many years, this practice prevailed to such an extent, that fears were entertained that the revenue might be greatly diminished unless preventive measures were adopted; and accordingly, in 1801, bricks over 10 inches in length, 5 in width, and 3 in thickness were charged with an extra duty of 5*s.* per thousand.[2]

In 1803, the duties were reimposed at 5*s.* for the common-sized, 10*s.* for the larger, and higher rates for polished, and for extra large polished, bricks; and for tiles, at 4*s.* 10*d.* for plain, and a higher rate for pan or ridge, tiles. Two years after this, an additional 10*d.* per thousand was imposed upon common-sized bricks and plain tiles;[3] and in 1815, the yield in Great Britain was 269,121*l.*; that for Scotland being between 5,000*l.* and 6,000*l.*

Meanwhile the tax on sea-borne stone had proved a serious impediment to the formation of the great docks, bridges, and other undertakings of national

[1] In the form of a customs duty payable at the port where the stone and slates were landed, and at the rate of 20*l.* per cent. 34 Geo. III. c. 51, repealed by 6 Geo. IV. c. 105.

[2] 37 Geo. III. c. 14; 41, c. 91, s. 2.

[3] 43 Geo. III. c. 69; 45, c. 30.

importance which, since its imposition, had been in the course of construction; such, for instance, as the West India Docks and the London Docks. And when, at last, the repeated suggestions made in the preceding century were carried into effect, and the Strand was united to the opposite shore of the Thames by the bridge that was commenced in 1811 and was opened on the second anniversary of the battle of Waterloo, all the stone of which it was constructed, being water-borne, had to pay this tax.

In 1823, the attention of the public was directed to the evil operation of the tax on stone and slates, in a stringent article in the 'Edinburgh Review;'[1] and the strong comments contained in this article were probably the immediate cause of the repeal of the tax on stone, which was effected in the same year.

But the arguments of the writer, though allowed to be convincing as regards stone, had not the same effect as regards slates; for the duties were reimposed upon the different sorts, according to size and quality—doubles, ladies, countesses and duchesses, by the thousand, and queens and imperial slates, which are delivered by weight, by the 20 cwt., and continued in force until repealed, by Althorp, in 1831.[2]

The effect of the repeal was soon evident in the great increase in the use of that sort of roofing. Tiles, weighted with duty, could no longer hold their own against slates; and the dull grey began to usurp the

[1] Vol. xxxviii. p. 235.

[2] 4 Geo. IV. c. 69. Table D; 1 & 2 Will. IV. c. 16.

place of the lively red and rich brown roof in our country scenery, until, after two years of this unequal competition, the tile also was released from taxation.[1]

The tax on bricks now remained outstanding alone of these taxes on building materials.

In 1825 the yield had been, in England, 573,224*l.*; and in Scotland, 12,652*l.*: forming a total for Great Britain of 585,876*l.* But this yield, an increase of 40 per cent. on that for the preceding year, was wholly exceptional, and far above the general average. In 1836 the yield was 399,773*l.*, from bricks made by 5,839 brickmakers, of whom 128 were Scotch.

The principal seats of the manufacture were, in England:—Manchester, far away the most important; next, but at a long distance after Manchester, the neighbourhood of London; then in the following order:—Liverpool, Uxbridge, Rochester, Stourbridge, Coventry, Lichfield, and Norwich. In Scotland, more than half the yield proceeded from Glasgow, where the fortunes amassed before the war of American Independence by the 'tobacco lords' were now invested in other branches of trade, for which the necessary buildings were all constructed of brick.

Parnell had urged the repeal of this tax. 'It falls,' he wrote, 'heavily on industry, in consequence of the number and size of the buildings required for mills, factories, storehouses, &c., and must obviously contribute to diminish the employment of capital

[1] 3 & 4 Will. IV. c. 11.

and labour.'[1] And, in 1836, the commissioners of excise enquiry condemned it, as not only liable to all the objections which attend the regulations of an excise, but open also to the fatal objection of unfairness in its incidence as regards the different parts of Great Britain. Nor could any measure be devised to equalise its incidence in a country which in some parts, as for instance, the county of Suffolk, has hardly a single stone quarry, while, in others, as for instance in Gloucestershire, or some parts of Dorsetshire, stone is so abundant that walls are used instead of hedges. Looking northward, in Glasgow every house erected paid duty, because made of brick; while further northward, where stone was used, building was wholly untaxed. In their opinion the tax should be noted as one of the first taxes to be repealed, when an opportunity offered. But should it be found necessary, for fiscal purposes, to retain the tax, though incapable of radical cure, they recommended, as palliatives, amendments which resolved themselves into—a simplification of the rates of charge; the abolition of the special duties on polished bricks, which practically prevented any general use of ornamental bricks; and the imposition of the duty by reference to the cubic size of bricks, an alteration which would allow the manufacturer to suit the shape of his bricks to the requirements of the builder.

As the state of the revenue did not admit of a repeal of the tax, the government adopted the recommendations for amendment, and in an Act of 1839,

[1] Financial Reform, 4th ed. p. 23.

reimposed the duty, per thousand, at two rates, viz., 5*s.* 10*d.* for bricks not exceeding 150 cubic inches per brick; and 10*s.* for larger bricks. The tax included bricks imported from Ireland.[1]

Notwithstanding this alteration, the tax continued to form the subject of constant complaints, as pressing heavily on ordinary housebuilding, and on the large new warehouses and railway tunnels and works of that description then in progress. But no fair opportunity for repealing it occurred until 1850,[2] when lord Halifax, then sir Charles Wood, on suggesting the repeal, recommended it not only on the grounds before mentioned, but also and more especially, as calculated to increase the comforts of the lower class, by improvements in their dwellings.

In 1847 nearly 2,200,000,000 bricks had been charged. The number charged in 1849 was 1,462,767,154, and the duty, 456,452*l.*

Section XV.

MINOR TAXES: ON HATS; GLOVES AND MITTENS; ARTICLES FOR THE TOILET; ALMANACS.

The history of the taxes that have been imposed upon manufactured articles in this country would, perhaps, be incomplete without a short account of some minor taxes of this description that have figured in our lengthy and comprehensive fiscal list. They resemble the taxes ordinarily suggested from

[1] 2 & 3 Vict. c. 24. [2] 13 & 14 Vict. c. 9.

time to time to chancellors of the exchequer by 'volunteer financiers,' as Peel termed them, and were not of importance as productive taxes. But though we have to do with fanciful taxes—'in tenui labor'—the subjects may prove to be not wholly devoid of interest.

1. *The Taxes on Hats.*

Two taxes that have been imposed on hats of different sorts, though not very productive of revenue, have a certain interest, if only as the failures they proved to be.

The caps or bonnets used by the richer classes, in former times when armour was in general use, to cover the head when the helmet was off, made of velvet, silk, or some other rich material, were imported from abroad. The capote, chaperon, or hood was worn by the lower classes, or a cap made of wool; and the woollen cap manufacture, the art of making woollen caps, has a legislative history of its own during Plantagenet and Tudor times.[1]

When armour ceased to be usually worn, a mixture of wool and hair wetted and pressed together into felt was used for making, for the protection of the head out of doors, a fabric firmer and stronger than the cap or bonnet, and felt hats came into fashion with the upper classes. When this new fashion threatened, in the time of Elizabeth, to damage the woollen cap manufacture, 'in which multitudes of her Majesty's true subjects were engaged,' the legislature, which

[1] See 22 Edw. IV. c. 5; 4 Hen. VII. c. 9; 3 Hen. VIII. c. 15; 21 c. 9; 7 Edw. VI. c. 8; 8 Eliz. c. 11; 13, c. 19, &c.

already had prohibited any person under the degree of a knight or a lord's son from wearing a hat or upper cap of velvet or covered with velvet,[1] required all persons, except those of a certain rank, to wear, 'upon every sabbath and holy day, a cap of wool thicked and dressed in England.'[2]

The felt hat manufacture advanced in importance in the reign of James I., fostered by the incorporation of the felt-makers of London with certain advantages, and protected by a royal prohibition of the importation of hats and caps wrought or half-wrought.[3] In those days hats were worn by women as well as men. Mrs. Turner, when indicted at the bar of the court of king's bench for the murder of sir Thomas Overbury, was ordered by sir E. Coke to remove the hat she wore and show her face, 'because the countenance is oft an index to the mind.'

As our trade with North America developed, we were supplied in abundance with the fur of the beaver, a softer material which superseded felt in the manufacture of the better sort of hats. 'The wearing of *beaver hats* became much in use, especially for those of sort and quality,'[4] and in 1632, in the interest of the trade with our colonies, the use of any other material than beaver fur for hats was prohibited.

The shape of the hat, in these times, was distinctive of the political tendencies of the wearer: the puritan wore a sugar-loaf, cone, or steeple hat, with a broad

[1] 8 Eliz. c. 11, s. 5.
[2] 13 Eliz. 1570, c. 19, rep. by 39 Eliz. 1597, c. 18, s. 46.
[3] Proclamation, see Foedera XX. 231.
[4] Ibid. 230.

flat brim; the cavalier, one with a lower crown, a feather, and an overhanging brim. After the Restoration, when every cavalier fashion was carried to excess, brims became more extended, feathers more sweeping, and crowns lower, to the 'great contentment' of some of the wearers: for Pepys, in November, 1663, considers his new beaver with other accoutrements altogether 'very noble.' Ladies, who still wore the hat when riding, were compelled to loop up the brim in consequence of its inconvenience: nor was this unbecoming, for 'mrs. Stewart'—in those days to term a young lady 'miss' would have involved a breach of manners—'mrs. Stewart,' the beautiful Stewart of the de Grammont Memoirs, when riding in the park with other ladies, with her hat 'cocked' and a red plume, is noted by Pepys, no mean authority as 'elegans formarum spectator,' to be 'the greatest beauty I think I ever saw in my life.'

This cocked hat, that is, with the broad brim tipped up and fastened to the crown, came into general fashion when adopted by Louis XIV., as more suitable to his advancing years than the sweeping feather and broad brim, and continued to be the shape in ordinary use throughout the eighteenth century.

In consequence of the excellence of our hats and the ruin of the French manufacture by the operation of the tax on hats imposed in France in 1690, a considerable demand arose abroad for English hats. Protected, in the home market, by heavy duties on foreign hats, and in the foreign market, by the prohibition of the exportation of hats or felts from the

colonies, the manufacture of beaver hats became a monopoly of England, when, in the Seven Years' War, we added to our possessions Canada, the land of the beaver ;[1] while the acknowledged excellence of English hats continued to secure for the manufacturers a considerable export trade.

In these times British hare and cony wool was much used for hats. It was considered to be of such special excellence that the foreign manufacturers continued to purchase it in large quantities until 1784, when we prohibited the exportation. At the same time, goat skins and Turkey goats' wool, which also were much used in hat-making, were freed from a duty of 6*d.* per pound to which they had been liable.[2]

The Tax on Felt, Beaver, and other Hats. 1784–1811.

Thus protected and fostered, it was assumed that the trade could bear a tax, and accordingly, the hat figured in the long list of new subjects for taxation in Pitt's Budget in 1784. Every retailer of hats of felt or wool, stuff or beaver, or leather or japan, was required to take out an annual license, costing 40*s.* in the metropolis and the neighbourhood, and 5*s.* elsewhere in Great Britain, and have his 'letters up,' as it is termed in revenue language, that is, his name and the words 'Dealer in Hats by retail,' over the door of his shop. Every hat sold was to bear a duty according to the price : not exceeding 4*s.*, 3*d.* ; from

[1] Beaver skins being among the 'enumerated commodities,' their exportation from America was confined to the market of Great Britain.

[2] 24 Geo. III. c. 21.

4*s.* to 7*s.*, 6*d.*; from 7*s.* to 12*s.*, 1*s.*; above 12*s.*, 2*s.*, to be collected by means of a stamped ticket affixed to the lining of the crown of the hat. The hatter was required to make, in the customer's bill, a separate charge for the stamps. A drawback of the duty was allowed on exportation. Hats in packages of two dozen might be exported without stamp tickets; and the manufacture was protected by additional duties on imported hats and caps.[1]

As might be expected, questions soon arose as to what was and what was not a hat within the charge, and in 1804 the duties were reimposed, in terms to include all substances from which a hat could be made, and every sort of hat by whatever name called or distinguished. The previous duties were retained up to a value of 18*s.*, and for hats exceeding 18*s.*, the duty was raised to 3*s.*[2] The duties were still 'stamp' duties, as Byron notes, where, writing of Wordsworth, who then held the appointment of a collector of stamp duties,[3] he says :—

> I shall think of him oft when I buy a new hat :
> There his works will appear.

'Ever since I have been in office,' said Spencer Perceval in his budget speech, May 20, 1811, 'I have

[1] 24 Geo. III. c. 51. [2] 44 Geo. III. c. 98.

[3] Wordsworth is not the only representative of literature in the annals of the revenue departments; Congreve held a situation in the customs; Rowe was a landing surveyor in London, and Defoe, an accountant of the glass duties; Mathew Prior and Dudley North were among the earliest commissioners of customs, and Steele was a commissioner of stamps; Matthew Green, author of that truly original poem 'The Spleen,' held a post in the customs; the illustrious Adam Smith was appointed a commissioner by North in 1778; and Burns, at last, with difficulty obtained a small appointment in the excise.

found the tax on hats to be the uniform subject of complaint, and it has been eternally represented as productive of great inconvenience to the fair dealer.' 'When first laid on,' he added, 'it had yielded 60,000*l.* It had since gradually fallen off. In 1809 it produced 38,000*l.*; in 1810, 31,000*l.*; and in the year last past, 29,332*l.* It was not to be supposed that people did not now wear as many hats as formerly, and as persons must have been ready as well to sell as to purchase hats without paying the duty, the revenue was defrauded, and the fair dealer who was too honest to evade the law was the sufferer.' In these circumstances, he thought it desirable to give up the tax, as he acknowledged himself unable to devise any manner of laying it on the article in another shape so as to guard against evasion.

The tax was therefore repealed.[1] The modern silk plush hat, recently introduced in consequence of the increasing scarcity of beaver fur, did not, it may be noted, displace the beaver hat until about ten years later than this.

The Tax on Chip Hats.

This tax on hats is interesting as an instance of a tax on a fashion which almost immediately passed away.

This kind of hat had been particularly fashionable, during what is known as the Watteau period, in France, a country which has always been famous for taste in the head-dress of women; and French straw hats, chapeaux de paille, were much worn in England

[1] In Great Britain, by 51 Geo. III. c. 70, and in Ireland, by c. 60.

about the middle of the eighteenth century. In 1767, they were specially taxed by Charles Townshend, who imposed an additional duty of 6*s.* upon every dozen of bast, or straw, chip, cane, and horsehair hats and bonnets imported into Great Britain, and 6*s.* for every pound of platting or other manufacture for making such hats and bonnets. But smuggling prevailed to such an extent that, in order to secure the tax, North, who had succeeded Charles Townshend as chancellor of the exchequer, found it necessary, in 1770, to restrict the importation of hats and bonnets of this kind, and platting or other manufacture for making the same, to the port of London, and to bales or tubs containing 75 dozen hats or bonnets or 224 lbs. weight of platting or other materials.[1] A change of fashion soon rendered these precautions nugatory and, in effect, abolished the tax, rendering it a by-word in after-times ; an example of the futility of selecting any mere article of fashion as a subject for taxation.

2. *The Tax on Gloves and Mittens.* 1785–1794.

This was one of Pitt's earlier taxes. Imposed, in 1785, for gloves and mittens made, in Great Britain, of silk, leather or any other material, in price over 4*d.* the pair, at the rate of 1*d.*, up to a price of 10*d.*; 2*d.*, from that to 1*s.* 4*d.*; and 3*d.*, for every pair over 1*s.* 4*d.* in price, it resembled the tax on hats of the previous year.

To secure the tax, all persons selling gloves or mittens were required to take out an annual license,

[1] 7 Geo. III. c. 20; 10, c. 43.

costing 1*s.*; to put up over the shop-door the words 'Dealer in Gloves;' to place in the right-hand glove or mitten of every pair of gloves or mittens sold, a stamp-office ticket stamped to denote the duty; and to make a separate charge for the stamps in any bill for gloves or mittens they might send in to a purchaser.

The tax proved a failure, and was repealed by Pitt in 1794, having been in force nine years.[1]

3. *Taxes on Articles for the Toilet, viz., Perfumes, Tooth Powder, Pomatum, and Hair Powder.* 1786–1800.

Great Britain.

A tax, imposed by Pitt, in 1786, upon articles for the toilet, in the same form as the tax on proprietary medicines, extended to every packet, box, bottle, phial, or other enclosure containing—1. Perfumes, viz., any powders, pastes, balls, balsams, ointments, oils, waters, tinctures, essences, liquors, or other preparation or composition whatsoever commonly called or known or distinguished by the name of sweet scents, odours, or perfumes; 2. Tooth powder, viz., any dentifrice, powders, tinctures, or other preparation or composition whatsoever for the teeth or gums; 3. Any pomatum, ointment, or other preparation or composition for the hair; and 4. Any hair powder.

The duty was charged, in respect of all articles uttered, vended, or exposed for sale, according to the price: If under 8*d.*, 1*d.*; from 8*d.* to 1*s.*, 1½*d.*; and so on by steps in a scale which ended at 5*s.*; for wares of which value and upwards, the charge was 1*s.*

Dealers in perfumery were required to take out a

[1] 25 Geo. III. c. 55; 34, c. 10.

license, and the revenue officers had the powers of entry and search necessary to secure taxes of the kind.

A schedule to the taxing Act contained a list of Cyprian odoriferous powders, powder of Marechalle, milk of lilies, essence of orange flower, powder à la Reine, liquid bloom of roses, Circassian wash balls, washes of Venetian bloom, and other articles of that sort which made our grandmothers 'beautiful for ever.'

The tax, in force for fourteen years, was repealed, in 1800, by an Act which simply states the expediency of the repeal.[1]

4. *The Tax on Almanacs and Calendars.*

This tax, first imposed in 1710, and subsequently increased, continued in force until repealed, with the tax on 'any Dublin Directory,' by Althorp in 1834, the year in which the other minor taxes on stone bottles and starch were repealed. At that date the yield was 27,700*l.* The well-known 'calendar or perpetual almanac' in any Bible or common prayer book was exempt from the tax.[2]

[1] 26 Geo. III. c. 49; 40, c. 69.

[2] 9 Anne, c. 23; 10, c. 19, s. 175; 30 Geo. II. c. 19; 21 Geo. III. c. 56; 55, c. 185; 4 & 5 Will. IV., c. 57.

CHAPTER II.

TAXES ON RAW MATERIALS.

TAXES ON: 1. COAL. 2. IRON. 3. TIMBER. 4. TALLOW. 5. BARILLA. 6. MATERIALS FOR THE TEXTILE MANUFACTURES: WOOL, SILK, FLAX, COTTON, AND HEMP. 7. INDIGO. 8. SEEDS.

TAXES on raw materials for manufactures now stand universally condemned, as in principle and in their operation the very worst kind of taxes; a condemnation which includes not only those above specified, but others which, ranging in this volume under a different head, have a similar operation, such as those on the manufactures of soap, leather, and paper, manufactured articles which form in themselves the raw materials for other important industries.

Such taxes tend to limit employment and industry, navigation and commerce; by increasing the cost of production, they handicap us in our competition with the foreigner; and, regarded from a purely fiscal point of view, they are open to grave objection. The tax originally paid on the article taxed, accompanies it in every process of manufacture to which it, subsequently, may be subjected. It increases in bulk in every stage, because all those through whose hands the article passes require interest on the capital expended in payment of the tax; and, by a process of

accumulation, is considerably augmented by the time when, eventually, the purchaser has to pay it as part of the price of the finished article. In the result, therefore, much more is taken out of his pocket than the nominal amount of the tax.

The articles specified in the sub-heading to this chapter may be traced, through the various tariffs—Pitt's, of 1787, where several of them are marked 'duty free,' Addington's, of 1803, Spencer Perceval's, of 1809, Vansittart's, of 1819, and, after reductions effected by Robinson and Huskisson, as part of their measures for more freedom in trade, into Huskisson's tariff of 1825.

The yield, in 1827, was as follows, from

	£		£
Coal	888,000	Silk	128,000
Iron	22,000	Flax	8,000
Timber[1]	1,640,000	Cotton	332,000
Tallow	188,000	Hemp	104,000
Barilla	79,000	Indigo	31,000
Wool	106,000	Seeds	166,000

Condemned en bloc and most emphatically, by Parnell, in his 'Treatise on Financial Reform,' the first of these taxes to go was that on coal, which was repealed by Althorp in 1831. This class of taxes formed the principal subject for Peel's operations in his reforms of the tariff in 1842 and 1845; and before he left office in 1846, the taxes on iron, barilla, wool, silk, flax, cotton, hemp, and indigo no longer figured in our fiscal list; while the duties on timber, tallow, and seeds had been considerably reduced.

[1] Including hard woods.

The work commenced by Huskisson and Robinson and continued by Peel was completed by Gladstone, who repealed, on his revision of the tariff in 1853, the tax on seeds, and, on a second revision in 1860, the tax on tallow, reducing at the same time the duties on timber, which he subsequently repealed in 1866.

The following reference to the various tariff Acts will obviate the necessity of particular references in the various sections of the chapter :—

List of Tariff Acts.

Pitt's	1787	27 Geo. III. c. 13.
Addington's	1803	43 Geo. III. c. 68.
Spencer Perceval's	1809	49 Geo. III. c. 98.
Vansittart's	1819	59 Geo. III. c. 52.
Huskisson's	1825	6 Geo. IV. c. 111.
Peel's, 1st	1842	5 & 6 Vict. c. 47.
Peel's, 2nd	1845	8 & 9 Vict. c. 90.
Gladstone's, 1st	1853	16 & 17 Vict. c. 106.
Gladstone's, 2nd	1860	23 & 24 Vict. c. 22.

Section I.

COAL.

The coal termed by the French 'charbon de terre,' in contradistinction to 'charbon de bois,' wood coal, was for ages termed in England SEA-COAL, from its carriage by sea.

Some coasting trade in sea-coal existed towards the close of the thirteenth century, though the coal in ordinary use at that date was coal of wood, charcoal, carbones, the 'bechen cole' of Chaucer's 'Canterbury Tales;' and, as may be imagined, the earliest records concerning sea-coal have reference to its use in towns along the coast. We find it purchased for use in the castle of Dover, in 1297, and in use at Southampton in 1298. At Colchester, to be reached by way of the river Colne, there were sea-coal dealers in 1295, who paid, in that year, the tax on moveables in respect of their stock of sea-coal—carbo marinus. This sea-coal probably came from Newcastle, where the burgesses held a charter granted by Henry III. authorising them to dig for coal, and a considerable trade in coal appears to have existed in 1281.

At the commencement of the fourteenth century, sea-coal was used in London, by smiths, brewers, dyers and others, in the operations of their respective trades. The coalers, or 'colliers,' as we now term them, discharged their cargo at Sea-coal Lane, where it was stored; and the coal was sold in sacks, measured by

the quarter, under the inspection of meters appointed by the mayor.[1] But the use of sea-coal made at first no rapid progress in the metropolis. The physicians proscribed it, considering the smoke it caused to be injurious. Parliament petitioned king Edward I. to prohibit this 'novel and intolerable nuisance;' and during the residence of the queen in London it was totally suppressed by royal proclamation, 'in case it might prove pernicious to her health.'

The importance of seal-coal began to be acknowledged as, in process of time, we used up for fuel much of the wood in the country, and in consequence of 'a huge deal of wood being yearly spent,' as Camden puts it, we were threatened with a wood famine, to avert which, by the preservation of timber, we practically suppressed, in the time of Elizabeth, our rising manufactures of iron and glass. In the last quarter of the sixteenth century, the use of it began to 'grow from the forge into the kitchen and the hall of most towns that lie about the coast;' and, about the time of Charles I., notwithstanding its black smoke, sea-coal had come into general use in the metropolis.

No tax was imposed upon this article before the commonwealth, if we except a small customary payment to the king at Newcastle, which is mentioned in an Act entitled in Hawkins, oddly enough, as relating to 'keels that carry coals *to* Newcastle.' But under the commonwealth, when almost every article of consumption was taxed, sea-coal was subjected to an excise,

[1] Liber Albus.

which was the cause of much written remonstrance in tracts and other pamphlets.

A duty imposed, after the Restoration, upon sea-coal imported into the metropolis, the proceeds of which were to be devoted to the rebuilding of the churches destroyed in the Great Fire, did not retard the now rapidly increasing consumption, which was trebled within the last two decades of the seventeenth century.[1]

To the expenses of the war with France was due the imposition of another tax on coal, in 1695. This touched all SEA-BORNE COAL, carried in any ship from Scotland into any, or from one part of England or Wales into any other, part of England or Wales; and the rates were: 5*s.* the chaldron, of 36 bushels, for coals usually sold by measure; 1*s.* the chaldron for culm; and 5*s.* the ton for coals usually sold by weight. Charcoal made of wood was not included in the tax.

At the same time, the coal trade was favoured by an exemption from impressment allowed to masters of coalers or colliers, in respect of their seamen, at the rate of one man for every 50 tons of the vessel; while the colliers were protected by a statutory Channel Fleet for the purpose: nine of the forty-three ships of war appointed to cruise along and guard the coasts, were to cruise, six on the northern, and three on the western coasts, for their better protection and preservation.[2]

[1] See Davenant, Ways and Means, Works, i. 46.

[2] 6 & 7 Will. III. c. 18.

In 1699 a tax was imposed upon all cinders made of pit-coal, water-borne, at the rate of 5*s.* the chaldron.[1]

These taxes, imposed in England for limited terms of years, were renewed in the reign of Anne, and eventually were extended to Great Britain and made perpetual, at the rates of 5*s.* the chaldron for coal and cinders of pit-coal; and 3*s.* 4*d.* the ton, for coals sold by weight, with a lower rate for every chaldron of culm.[2]

Numerous enactments on the subject of the coal trade in the eighteenth century evidence a recognition on the part of the legislature of the importance of assisting its development. Attempts to set collieries on fire were repressed by means of the penalty of death as a felon, and attempts to drown adjacent collieries, made by proprietors of collieries with a view to enhance the price of coals and gain the monopoly thereof, by means of a penalty of treble damages and costs of suit;[3] but any material increase in the internal trade in coal was retarded by difficulties of transit, until private enterprise began the work of cutting canals or 'navigations,' as they were termed, many of which—as, notably, the first, the duke of Bridgewater's—were made for this particular purpose. By this means the consumption of inland carried coal, as opposed to coal carried coastwise, had greatly increased when, in 1784, Pitt, impressed with a sense of the unfairness of the tax, with a view to charge

[1] 10 & 11 Will. III. c. 21, s. 28. [2] 8 Anne, c. 4; 9, c. 6.
[3] 10 Geo. II. c. 32; 13, c. 21.

coals used in inland consumption at the same rate as coals imported into London, proposed his famous tax on *coals at the pit.* All due allowance was to be made for coals used in manufactures ; but he was unable to induce the House to agree to the tax.

The duties were imposed, in the tariff of 1787, at 7*s.* the ton for coal sold by weight, and 8*s* 10*d.* the chaldron (36 bushels) for coal sold by measure, if carried into the port of London ; and at 3*s.* 8*d.* the ton, and 5*s.* 6*d.* the chaldron, for coal carried into any other port ; cinders from pit-coal carried from any port to another being charged 5*s.* 6*d.* the chaldron ; with other rates for culm.

The rates, raised in the war, stand, in Addington's tariff of 1803, for coal brought to London, 7*s.* 6*d.* the ton, and 9*s.* 4*d.* the chaldron ; to any other port, 4*s.* the ton, and 6*s.* the chaldron, with other rates for cinders from pit-coal and culm.

In 1815 the yield was 894,000*l.*

A reduction of the duties by Robinson, for coal, culm and cinders carried to London, to 4*s.* the ton, for coals sold by weight ; 6*s.* the chaldron, for coals sold by measure, and cinders of pit-coal ; and 1*s.* 3*d.* the chaldron for culm,[1] was effected, in 1824, at a loss of 200,000*l.* of revenue.

By this time the tax had been condemned by universal consent ; and, in 1830, Parnell observed that it needed only to be mentioned to obtain a general assent to the impolicy of continuing it. 'It would be endless,' he wrote, 'to trace out all the ways in which

[1] 5 Geo. IV. c. 43.

this duty does injury; it will be sufficient to allude to the business of working coal mines, making machinery, building ships, bleaching, dyeing, and to the use of steam in so many processes of trade and manufacture.'

These observations it was unnecessary for him to repeat in his edition of 1832; for in 1831 the tax had been repealed by Althorp,[1] to whom 'the public,' he writes, 'are greatly indebted for this great relief to industry, and for the repeal of other taxes selected on the principle of disembarrassing the productive powers of the country from pernicious obstructions.'

It produced at the date of the repeal about 830,000*l.*

Taxes on Exported Coal.

1695. When the tax on sea-borne coal was imposed, with a view to increase the export of coals, English navigation, and the yield of the port duties, the duties on the exportation of coal, then at prohibitory rates, were reduced—for coal in foreign bottoms, to 10*s.* the chaldron; and for coal in English bottoms, to 3*s.*

The duties, subsequently increased, notably by lord North, in 1780, were reimposed in 1787, at 15*s.* 5*d.* for coal in British ships; and 1*l.* 7*s.* 6*d.*, for coal in foreign ships; or, for coals sold by weight, at 5*s.* 2*d.* and 9*s.* 2*d.* the ton, with lower rates for exports to Ireland, the Isle of Man, or any British colony in America. In the war, the duties were

[1] 1 & 2 Will. IV. c. 16.

considerably increased; and the yield, in 1815, was 82,000*l.*

Imposed, in the tariff of 1819, for coal to a foreign country at 1*l.* 2*s.* in British, and 1*l.* 15*s.* 4*d.* in foreign, ships, or for coals sold by weight, at 7*s.* 9*d.* and 12*s.* the ton, the duties were reimposed, in Huskisson's tariff, in 1825, at the reduced rates of 17*s.* and 1*l.* 10*s.* 3*d.* the chaldron, and 5*s.* 9*d.* and 10*s.* the ton.

But this was not a sufficient reduction. 'The 1830.
exportation of coals,' wrote Parnell, 'is confined to between 300,000 and 400,000 tons a year, by the high duty of 17*s.* the chaldron. If this were reduced, the exportation would be immensely increased, with great advantage to the revenue, and also to the owners of collieries and of ships, and to the labouring class.' In this view, Althorp, in the next year, reduced the tax to a tonnage of 3*s.* 4*d.* for coal in British, and 6*s.* 8*d.* for coal in foreign, ships.[1] In 1834, the tonnage for coal in British ships was repealed, while that for coal in foreign ships was reduced to 4*s.*[2]

Subsequently, a tonnage of 2*s.* for coal in British ships was imposed by Peel in 1842.[3] This remained in force for three years, and was repealed in April 1845. The repeal was followed, a month afterwards, by the abolition of the 4*s.* tonnage for coal in foreign ships.[4]

[1] With lower rates for small coal, culm and cinders. 1 & 2 Will. IV. c. 16.
[2] 4 & 5 Will. IV. c. 89, s. 17.
[3] With 1*s.* the ton for small coal and culm. 5 & 6 Vict. c. 47. Table B.
[4] 8 & 9 Vict. cc. 7, 12.

Section II.

THE TAX ON IRON.

The manufacture of iron in this country and the manufacture of glass were discouraged, in former times, when wood was the only fuel used in the furnaces, as the cause of a destruction and wasting of timber which raised to an excessive price 'the necessary provision of fellable wood serving for fuel,' and threatened more serious results. We should be deprived, it was urged, of an article necessary for naval purposes,[1] at a time when 'great masses of treasure were expended upon our merchant shipping, and queen Elizabeth was yearly, so far as the meagre means at her disposal would permit, increasing her navy for the inevitable contest with Spain.

In the west and in the south, wherever iron was made, the result had been the same. In Gloucestershire, though, after the disappearance of those strong and skilful miners who in the times of the Plantagenets continued to work the mines in the Forest of Dean,[2] this region became overgrown with a 'wonderful thicke forest, the shelter of robbers, who in the reign of Henry VI. infested all Severn side,' subsequently, when 'rich mines of iron were (again) here found out, those thicke woods began to wax thin

[1] 23 Eliz. c. 5.

[2] See writs to send miners, to be chosen 'from the best and strongest miners of the same forest,' to Gascony, and to Edward le Despenser in France Foedera. Record Edit. III., Part ii. 762, 1021.

by little and little.'[1] And in Kent, Surrey and Sussex, in some parts of which counties the manufacture had been established at an early period in consequence of the existence of an abundance of timber near the iron ore, here also 'a huge deale of wood was yearly spent in this way,' and we were threatened with a wood famine, in consequence of the destruction of the forests of the Weald.

To avoid such a result the legislature now interfered, restricting the manufacturers of iron in the use of wood, preventing the establishment of new works, except in certain places, and discouraging the manufacture by an absolute prohibition of the exportation of iron. In consequence of these measures in restriction of the home manufacture, and the comparative excellence and cheapness of foreign iron, we continued for ages to derive our principal supply of this article from abroad.[2]

In 1621, an attempt was made to introduce the use of pit-coal for this manufacture. A privilege or monopoly for the melting of iron ore and making the same into cast works or bars with sea-coals or pit-coals was granted by the king to Edward, lord Dudley, and subsequently was exempted from the operation of the statute against monopolies;[3] but the works of the inventor were destroyed by the ignorant populace, and the invention was subsequently neglected.

[1] Camden, Britannia, p. 358. See also Atkyns' Hist. Gloucestershire, pp. 199, 200.

[2] 'Iron and glass spoil much wood, and after all may be imported from abroad better and cheaper than we can make them.' Harrison, Description of Britain.

[3] 21 Jac. I. c. 3.

The import of iron was, between 1711–18, 15,000 tons; between 1729–35, 25,000 tons; from 1750–5, 34,000 tons; and from 1761–6, 48,000 tons.[1]

About this date the home manufacture began to rise in importance; coke was brought into use for the furnaces; and 'iron works of magnitude even in their cradle had been set up on the Carron, which at the same time drew nothing from Sheffield, Birmingham, or Wolverhampton.'[2] About 1781, the operation termed puddling, and other great improvements in the manufacture, were invented by mr. Henry Cort; and about 1788–90 the double power-engine of Watt was introduced, 'the regular and increased effects of which were soon felt in most of the iron districts.'[3] 'We all know,' said Pitt, speaking of the period from 1786 to 1792, in his Budget speech in the year last mentioned, 'how considerably our ironworks have been extended during the period to which I have referred.'[4] In short, the home manufacture of pig or cast iron was doubled in eight years; and in 1796, in a return on the subject of the coal trade made to the chairmen of committees of the house of commons, the manufacture of pig iron was stated to have risen to 125,079 tons from 121 furnaces—104 English and Welsh, and 17 Scotch.

Notwithstanding this remarkable increase in the home manufacture, the yield of the duties on foreign,

[1] Ure, Dict. Arts and Manufactures.
[2] Burke, Observations on a late Publication, 1769. Works, iii. 34.
[3] Ure, Dict. Arts and Manufactures. [4] Speeches, ii. 41.

as opposed to colonial, iron—for we encouraged the importation of bar and pig iron from our colonies in America by an exemption from duty—continued to increase, down to the war with France. This war changed the state of the case, and the obstacles it presented to our supply from abroad, an additional 10 per cent. on imported iron in bars imposed in 1797,[1] and the increased demand for iron occasioned by the war, combined to stimulate the home manufacture and raise it so as to rank as one of the highest importance.

In Addington's tariff of 1803 the duties were imposed as follows:—For iron in bars, colonial, 13*s.* the ton; foreign, 3*l.* 17*s.*; and for pig iron, 4*s.* 6*d.* or 10*s.* 6*d.*, similarly, according to the country of origin.

In 1806, 227 furnaces in Great Britain produced 250,000 tons of pig iron; and in this year, lord Henry Petty, chancellor of the exchequer in the coalition ministry formed after the death of Pitt, and known as 'All the Talents,' proposed to tax this flourishing manufacture, suggesting that 40*s.* the ton on pig iron would yield a revenue of half a million.

The proposed tax proved extremely unpopular. It figures, with that on private brewing and the 10 per cent. income tax, in Rowlandson's caricature of 'the Experiment,' as one of the heaviest packages to be brought up from the ship sunken by the combined weight of the burden, and, when introduced

[1] To produce—with an addition of the same amount for brimstone, olive oil, and staves—43,000*l.*

into the house of commons, encountered serious opposition. Falling upon a raw material, which was afterwards wrought up, and afterwards manufactured in articles, the tax, it was urged, would prove to be out of all proportion to the benefit derived from it to the exchequer; it would produce, Wilberforce calculated, not more than 200,000*l.* to the government, while it would cost the public a million a year. It was also opposed as a heavy and injudicious tax on machinery, on agriculture, on coals, and on various manufactures where iron was consumed in great quantities and where no proper substitute for it could be devised. The iron masters and others interested in the question made out a case which, though probably overstated, was allowed to be strong; and in the result, the ministers, left with a majority of only ten votes on a question for the commitment of the Bill, gave up the tax, and in lieu thereof, in the event, 10 per cent. was added to the assessed taxes.

In 1815 the yield of the duties on bar iron was 63,000*l.* The home manufacture still continued to increase rapidly; and after the war, in 1817, the Act that prohibited the exportation of iron unless the pre-emption had been offered to the commissioners of the navy, was repealed as no longer necessary.[1] Not long after this the construction of the new railways made its influence felt; and in 1825, the year in which the Stockton and Darlington Railway was opened, the number of furnaces in Great Britain and

[1] 47 Geo. III. c. 17, repealing 9 Geo. III. c. 35.

their produce, which had been, in 1820, 260 and 400,000 tons, rose to 374 furnaces, producing 581,367 tons.

Reduced in the tariff of 1825, for iron in bars, to 2*s.* 6*d.* for colonial, and 1*l.* 10*s.* for foreign, with rates of 1*s.* 3*d.* and 10*s.* for pig iron, the duties produced, in 1827, 21,431*l.*

Before Peel took office the home manufacture had risen to 1,396,400 tons, from 402 furnaces. In his first tariff, of 1842, the duty for foreign bar iron was reduced to 1*l.*, and the duties for pig iron were made 1*s.* for colonial, and 5*s.* for foreign. In 1845, on his second revision of the tariff, all the duties were repealed.

Section III.

IMPORTED TIMBER.

Timber is the term used to mean large trees squared, or capable of being squared, and fit for use in building houses or ships. Trees, when sawn into thin pieces not above seven inches broad, are termed, in the language of the customs, BATTENS, and when sawn into thin pieces exceeding that breadth, DEALS. In the tariff they all ranged under the head of WOOD, which included wood for furniture and a great variety of forms of wood.

The tax on timber on importation, though no mean contributory to the revenue, was of special importance in the question of protection raised in

reference to the differential duties on timber from Canada and timber from Europe.

In his last Budget before leaving office, in 1801, Pitt increased the duties on wood, including timber, by one-third,[1] to produce an additional 100,000*l.*, and the tax yielded in 1807, 650,000*l.*, and in 1808, 600,000*l.*

In 1809, the yield was only 180,000*l.* This was due to the interruption of our relations with the Baltic powers, Norway and Sweden, from whence we derived our principal supply of timber. And now, in fear of a wood famine, we determined to give a protection to Canadian timber, which, it was expected, would secure to us a constant and abundant supply of this all-important article from our own possessions, and render us independent of foreign aid. In that view, Spencer Perceval reduced the duties on timber from Canada and our other possessions in America to a minimum, and imposed additional duties upon timber from the north of Europe. These were doubled in 1810, and although, after Napoleon's disastrous campaign, the navigation of the Baltic had been restored, were further increased in 1813, by Vansittart's additional 25 per cent. on the port duties.[2]

This excessive taxation of Baltic timber resulted in the destruction of a trade which, in 1809, had given employment to no less than 428,000 tons of British shipping: and, as Canadian timber is in

[1] See 41 Geo. III. c. 28.

[2] 49 Geo. III. c. 98; 50, c. 77; 53, c. 33.

ferior, for many purposes, to Baltic timber, we were compelled to take an inferior article at an increased price.[1]

In 1815 the yield was 1,800,000*l.*; and in the tariff of 1819 the duties were reimposed, under the head of wood, which contains 182 items of charge.

Two years after this, in consequence of the reports of the committees of the Lords and Commons on the trade of the country, in 1820, the duty on timber from the north of Europe was reduced from 3*l.* 5*s.* the load, containing 50 cubic feet, to 2*l.* 15*s.*, while the duty on timber from British America was raised from 2*s.* 6*d.* to 10*s.*[2] The difference in the duties was thus reduced to 2*l.* 5*s.*, which was considered to be not more than sufficient to cover the higher prime cost, the greater freight and other charges on Canada timber; and the tax thus altered produced, in 1830, a million and a half of revenue.

In his speech on the revision of taxes, in March 1830, Poulett Thomson, soon to be vice-president of the board of trade in the Grey administration, a high authority on the subject, for he had been originally a Russia merchant, directed attention to the evil effects of the tax in forcing the consumer to pay an exorbitant price, and compelling him to take an inferior article quite unfitted for the purposes for which he required it. 'By changing the system,' he said, 'by re-opening the trade to the Baltic, we had it in our power to relieve the consumer to a great extent and to

[1] Life of lord Sydenham, p. 405.
[2] 1 & 2 Geo. IV. c. 37.

increase the revenue by at least one half.' But Parnell, while acknowledging that, by a re-arrangement of the duties, the revenue might be increased, unhesitatingly condemned the principle of the tax:—The protection in the timber trade enjoyed by the shipowners and Canada merchants cost the public at least 1,000,000*l.* a year.[1] The duty on timber affected and injured industry in a great variety of ways, in consequence of timber being so much used in ships, buildings, machinery, &c. Countries possessing forests in the vicinity of navigable rivers enjoy great advantages in that respect over our shipbuilders, and to lay a duty on timber is still further to increase those advantages. Instead of doing this, it would appear as if it were an indispensable preliminary to securing a permanently successful competition with foreign shipbuilders, to admit timber to be imported duty free.[2]

Lord Althorp, in the arrangements for his Budget in 1831, adopted the suggestions of the vice-president of the board of trade, and proposed to raise the duty on Canadian timber to 20*s.*, and reduce that on Baltic timber to 50*s.* The alteration was to affect timber and deals, and was estimated to produce 600,000*l.* of additional revenue.

This proposal was opposed as unjust to Canada and injurious to the shipping interests; and in consequence of the representations made by deputations of merchants who waited on him, Althorp changed

[1] Lord Sydenham puts it at 1,500,000*l.*

[2] Financial Reform, p. 22.

his plan, and on March 18, in a committee on the Customs Acts, substituted for his original proposal one for a reduction of the duty on Baltic timber by 6*s.* in 1832, another 6*s.* in 1833, and 3*s.* more in 1834, making in all 15*s.*, which would reduce the duty to 40*s.* as against 10*s.* for Canadian timber. The new plan was, therefore, a simple proposal to abolish pro tanto the differential or protective duties. It was opposed by Peel and other influential members, and eventually an amendment proposed by mr. Attwood, that the chairman do leave the chair, was carried against the government by 236 votes to 190, leaving them in a minority of 46 votes.

In 1835 a committee of the house of commons reported in favour of a reduction of the differential duty against Baltic timber from 45*s.* to 30*s.*; and in 1841 lord Northbrook, then Francis Baring, who had succeeded Spring Rice as chancellor of the exchequer, having to provide an additional 1,700,000*l.* for the expenses of the year, revived Althorp's plan, taking his estimate of the expected increase as 600,000*l.*

This proposal, connected, as it was, with one for a reduction of the protective duties on sugar and, prospectively, with another for the reduction of the duties on corn, of which lord John Russell had given notice, raised the question of protection; and, in the result, after the eight days' debate on the question relating to sugar, the Melbourne government were defeated, on their Budget, by 317 votes to 281.

When Peel brought in his first Budget, in the

following year, and by means of the income tax was able to effect a revision of the tariff, he reduced the duty on European timber from 55*s.* to 25*s.*, with a charge of 32*s.* for deals and battens, and that on colonial timber from 10*s.* to 1*s.*, with 2*s.* for deals and battens. In 1845, on his second revision of the tariff, he repealed the duties on several woods for furniture—mahogany, tulip, &c.; and, before he left office in 1846, Goulburn, as part of the budget arrangements of the year, had effected a further reduction for foreign as opposed to colonial timber, by two steps, one in April, 1847, and the other in April, 1848, when the duty would be 15*s.*, with 1*l.* for deals and battens.[1]

In 1851 lord Halifax, then sir Charles Wood, was able to repeal a moiety of these duties, reducing them to 7*s.* 6*d.*, with 10*s.* for deals and battens,[2] at an estimated loss of 286,000*l.*

In 1859, the yield was, in all, 614,850*l.*, including 384,692*l.* from wood, sawn or split, and 230,158*l.* from wood not sawn or split; and in the next year, on the fourth revision of the tariff, Gladstone abolished the differential duties and reimposed the tax on all timber, foreign and colonial, at the rate for colonial timber, viz., 1*s.* the load, with 2*s.* for deals and battens.[3]

The expected loss was 400,000*l.*; but in 1865 the tax yielded 320,040*l.* It was repealed, by Gladstone, in 1866.

[1] 9 & 10 Vict. c. 23. [2] 14 & 15 Vict. c. 62.
[3] 23 & 24 Vict. c. 110.

Section IV.

THE TAX ON IMPORTED TALLOW.

In 1815, the duties charged upon imported tallow produced in Great Britain 88,197*l.*; and in 1827, when we find them included among the taxes on articles being materials of manufactures, so emphatically condemned by Parnell, they produced, at 1*s.* per cwt. for tallow from a British possession not in Europe, and 3*s.* 2*d.* for tallow from other places, 188,557*l.* for the United Kingdom.

In 1836, Peel, speaking upon a question of raising the duties on tallow from Russia, pointed out that that country paid us in this raw material for our manufactured articles, which she took in return.

In 1840, the yield was 186,283*l.* In 1846 the duties were reduced, by Goulburn, to 1*d.* and 1*s.* 6*d.*,[1] and, in 1849, produced 94,619*l.* They were not touched by Gladstone on the third revision of the tariff in 1853; but were repealed by him in 1860. The yield was then 87,000*l.*

Section V.

THE TAX ON BARILLA.

The barilla of commerce, Fr. soude, consists of the ashes (Arabic, al kala, alkali, 'the burnt') of several marine and other plants growing on the sea-shore. The best, or Alicante barilla is prepared from the

[1] 9 & 10 Vict. c. 23.

salsola soda which is extensively cultivated for this purpose in the huerta of Murcia, and other places on the eastern shores of Spain; but Sicily and Teneriffe produce good barilla, and it is also imported from the United States. It is used by bleachers, glass-makers, and manufacturers of hard soap.[1]

A tax on barilla, originally and avowedly imposed to protect the manufacture of kelp, from ashes of sea-weed, for the exclusive benefit of a few families in Scotland, produced, in 1815, 59,000*l.*, and, in 1828, 59,249*l.*

1830. 'It was not to be borne,' urged Poulett Thomson, in his speech on the revision of taxes, that, for the sake of protecting nominally a few individuals,[2] or to raise so small an amount, one of the most important of our manufactures should be oppressed; while Parnell, in his 'Treatise on Financial Reform,' urged that the duty, which had been reduced to 2*l.* the ton, should be wholly taken off.

In 1834, the amount of barilla entered for home consumption was 327,712 cwt.; but in consequence of the success of Le Blanc's process for artificially manufacturing soda from common salt, the import declined to 47,380 cwt., for 1841; and when, in 1842, Peel, on his first revision of the tariff, reduced the duty from 2*l.* to 5*s.* the ton, and on his second revision, in 1845, repealed it, the relief from duty had little effect on the import of the article.

[1] McCulloch, Comm. Dict.

[2] The plan of protecting the manufacture of kelp completely failed. The producer lost his market when, on the repeal of the tax on salt, alkali could be obtained at a lower price by the decomposition of salt.

Section VI.

TAXES ON RAW MATERIALS FOR THE TEXTILE INDUSTRIES : WOOL, SILK, FLAX, COTTON, AND HEMP.

1. *Wool.*

The skilled workmen introduced into England from Flanders by Edward III. raised the manufacture of cloth to an excellence that established for us an export trade. The manufacture of cloth and woollen articles of different sorts became established in various places, and grew to be by far the most important manufacture in the kingdom. 'The profit that cometh of sheep' caused, in Tudor times, a large portion of England to be turned into sheep farms. The statute book became thick-set with enactments to foster, or to regulate the manufacture of cloth and woollen articles. We kept our sheep within England with care greater than Venice devoted to secure her skilled glass-workers at Murano. The manufacture was improved and developed in the reign of Elizabeth by the refugees from the persecutions of the duke of Alva in the Low Countries, who perfected the making of bays, says, serges, and other stuffs subsequently in great request; and at last, English cloth of the best sort became supreme in reputation in Europe. To prevent English wool from reaching the foreigner we, in 1647, absolutely prohibited the exportation of wool and woollen yarn;[1] and before the Restoration,

[1] Scobell, Acts and Ordinances, Part I. p. 138. 'No country but England and Ireland,' writes Davenant, 'has a sward or turf that will rear sheep producing the wool of which most of our draperies are made.'

'a market was opened for our goods not only into Spain, France, Italy and Germany, but also into Russia, the Baltic and other parts, and carried by way of Archangel into Persia, and also a trade settled into Turkey.'[1]

Not long after this, when the importation of foreign linen threatened to deprive our manufacturers of woollen articles of a business they had long possessed, of making shrouds for persons who could not afford to buy linen for their dead, we secured to them, en revanche, a monopoly in respect of grave-clothes, even for the rich.[2]

> Odious! in woollen! 'twould a saint provoke,

exclaims Pope's Mrs. Oldfield—

> No, let a charming chintz and Brussels lace
> Wrap my cold limbs and shade my lifeless face.

Her executors would have had to pay for this in penalties, unless indeed she had happened to die of the plague.

1699. Our next step in the interest of the English landowners and woollen manufacturers was to suppress a considerable and 'daily increasing' manufacture of cloth and woollen articles in Ireland and our plantations in America, which by supplying foreign

—Works, ii. 235. The prohibition was continued after the Restoration. 12 Car. II. c. 32. 'That wool is eminently the foundation of English riches, I have not heard denied by any, and that, therefore, all possible means ought to be used to keep it within our kingdom is generally confessed,' writes Sir Josiah Child not long after this.—On Trade, cap. viii. p. 145

[1] Gee on Trade, ed. 1767, p. 106.

[2] 18 Car. II. c. 4; 30, st. i. c. 3; 32, c. 1.

markets theretofore supplied from England, would 'inevitably sink the value of lands and tend to the ruin of the trade and the woollen manufactures of the realm.' In this view, we crushed out of existence the rival manufacture in Ireland, by a prohibition of the exportation of their cloth and woollen manufactures to foreign parts or any place but England.[1] At the same time, we precluded them from exporting their wool, except to England. This measure was not, however, an entire success, for, as the duties on importation of the article into this country operated as a practical prohibition, we thus 'set the Irish upon a smuggling trade to France, which for a long time they supplied with combed wool run in butter-casks.' It was strewn into the casks, with shot to add to the weight, and covered with butter.

Next, when, in consequence of the increase of trade with the East, we found that the use of East India goods hindered the consumption of Norwich stuffs, crapes, shalloons, says, perpetuanas and antherines, in the interest of our manufactures of wool and silk, we prohibited the wearing and use of wrought silks, bengals and stuffs mixed with silk or herba of the manufacture of Persia, China, or East India, and calicoes painted, dyed, printed, or stained there.[2] Then, to encourage the export trade, we gave up the long-standing duties on cloth and woollen manufactures exported: long cloths, short cloths, kersies, bays or serges, *cottons*, stuffs, stockings, hats, caps, or other manufactures of wool, or made of 1700.

[1] 10 & 11 Will. III. c. 10. [2] 11 & 12 Will. III. c. 10.

sheep's wool or coney wool, or mixed with any or either of them manufactured in England.[1] The repeal was followed by a considerable increase in the amount of goods entered as exported; though, as the entries were no longer checked with the goods, many of them were, probably, fictitious, made only for the purposes of private persons; while the prohibition of East India silks and printed calicoes drove the trade to Amsterdam and Rotterdam, and the sale of these goods abroad, by its interference with the sale of our woollen goods in foreign markets, probably injured us more than the wearing of the goods, if permitted, would have hurt us at home in the consumption of our woollen manufactures.[2]

Henceforth our attitude towards foreign nations was regulated, in no small degree, for generations, by reference to their willingness to receive and their power to consume those woollen manufactures 'upon the improvement of which, and the profitable export trade from the same, the wealth and prosperity of the country were considered to depend.' Armed sloops guarded the channel to prevent the exportation of sheep and wool; and enactments were passed which, in the severity of their provisions and the manner in which they were enforced against the owlers,[3] as the wool smugglers were termed, recall to mind the old

[1] 11 & 12 Will. III. c. 20. The amount of the subsidy duties paid from Michaelmas 1696 to Christmas 1700 was 129,640*l.* Davenant, Works, v. 445.

[2] Davenant, Works, v. 456.

[3] Swift uses the word: 'By running goods these graceless owlers gain;' and Brewster speaks of 'a naval war of owlers against ourselves.'—Essays on Trade, 1702, Introduction, p. 9.

forest laws of the Norman kings. 'Like the laws of Draco,' wrote Adam Smith, 'these laws may be said to be all written in blood.'[1]

In 1703, by the Methuen Treaty, we secured the free admission of our woollen manufactures into Portugal; and at this date, we had, practically, a monopoly of the clothing of the known world, except those with whom we were at war. This continued for some years, until by means of new methods of smuggling, the French managed to obtain an increased supply of our wool, and resumed a manufacture which had considerable success until 1720, when the plague in France, memorable from its fatality at Marseilles, put a stop to all intercourse with her, and prevented her supplying the foreign market. This sent up the price of our manufactures; but subsequently when, after the plague, the smuggler resumed his business of running wool into France, and the French again partly supplied the foreign market, our manufacturers, before many years had passed, began to complain, stating that the manufacture showed signs of decline.[2]

Complaints of this sort are not always well founded; and it is difficult to reconcile such a statement with the facts, if Burke, who was notoriously careful in enquiry, gives a faithful picture of the state of the manufacture about the middle of the century, where pointing to the vigorous shoots it had thrown

[1] Wealth of Nations, ii. 231.

[2] Mr. Samuel Webber, Account of the Woollen Manufacture.—Gee on Trade, note, pp. 107–14.

out northwards in that grand county of industry, Yorkshire, he notices that the registers of the West Riding of the quantities of cloths entered showed entries, from 1752–4, of 172,152 pieces broad and 216,454 pieces narrow, and that this increased to 229,663 pieces broad and 235,131 pieces narrow, for the three years from 1765–7, to say nothing of an increasing manufacture of thin goods at Halifax, of bays at Rochdale, and a variety of goods at Manchester.[1]

In the manufacture of several sorts of cloth, foreign sheep's wool had, for many years, formed a necessary ingredient, and in that view we had encouraged the importation of it by an exemption from duty. In Pitt's tariff of 1787, wool of various sorts stands duty free, while cloth of any sort is charged with the prohibitory duty of 1*l.* 17*s.* 5*d.* the yard.

In 1803 we departed from this policy and subjected wool on importation to a duty of 5*s.* 3*d.* the cwt., a little more than $\frac{1}{2}d.$ the pound.[2] Raised, in 1813, by Vansittart's 25 per cent. on the port duties, to 6*s.* 8*d.*, the tax produced in 1815, in Great Britain, 47,848*l.*

Four years after the peace, in 1819, compelled to endeavour to fill partially the void in our revenue caused by the repeal of the income tax in 1816, Vansittart, acting on the report of the Finance Committee, raised the duty on foreign wool to 6*d.*, and that on colonial wool to 1*d.* the pound.

[1] Observations on a late Publication, Works, iii. 33.

[2] Viz. 4*s.* 8*d.* and 12½ per cent. 43 Geo. III. cc. 68–70.

One of the first reforms of Huskisson and Robinson, effected in compliance with representations made by the manufacturers, was to reduce the duty for foreign wool, to 1*d.* for wool of the value of 1*s.* the pound or upwards, and $\frac{1}{2}d.$ for wool not of that value; and admit colonial wool duty free.[1] At the same time, Huskisson insisted on the abolition of the prohibition of the exportation of wool, which was henceforth to be allowed, on payment of duties at the rates charged for foreign wool when imported. 1824.

This measure involved an estimated loss of 350,000*l.* of revenue; and in 1827 the yield of the import duties was 106,286*l.*

In 1845, on the second revision of the tariff, the duties on sheep's wool were repealed, together with all the other duties on wool, viz. alpaca, beaver, cony, goat's wool or hair, and hare's wool.

2. *Raw Silk and Thrown Silk.*

For a long time we derived no inconsiderable amount of revenue from duties on the raw and prepared material for the manufacture of silken articles.

This manufacture was a forced plant in England. During the middle ages our supply of silken articles and velvets had been principally derived from the Italian cities, Venice, Florence and Genoa. The home manufacture was insignificant, until considerably improved in the reign of Elizabeth, by the refugees from the persecutions of the duke of Alva in the Low Countries, most of whom settled in Norwich and

[1] 5 Geo. IV. c. 47; 6, c. 104, and the Act for the Tariff of 1825.

London. Great efforts were made by James I., in imitation of Henri IV. of France, not only to improve the manufacture, but also to establish the silkworm in England; but notwithstanding this encouragement to the home manufacture, most of the silk articles worn or used in this country came from abroad and, in consequence of the price, the use of them was limited to the rich.

This continued to be the case down to the time of the restoration of the monarchy, when 'luxury was with Charles restored,' and extravagance in dress followed in reaction to the 'sad' coloured attire of the puritans. A new demand now arose for articles of silk, not only 'for bedding, hangings for rooms, carpets and the lining of coaches, but more particularly for articles of silk attire, which were now used by persons of a lower social position than heretofore.' Our 'national gaudery' increased, and 'our ordinary people, especially the female, would be in silk, more or less, if they could.'

The supply to meet this new demand was principally derived from abroad; from Holland, where the manufacture had lately been considerably improved, and from France, where it had attained a remarkable excellence. French fashions reigned supreme in courtly circles, and the importation of foreign silks, more especially from France, beggared our own silk-weavers.[1]

The commencement of the war of the tariffs between France and this country, with Colbert's

[1] Britannia Languens, A.D. 1680, p. 186.

second tariff of 1667, whereby the French manufacturers attempted to exclude our woollen manufacturers from their French market, afforded an opportunity to us to place French silks under an embargo. And, while we totally excluded from our market the silk manufactures of that country, we subjected those of other countries to heavy duties in protection of our own manufacture.

Another persecution—that which, in France, followed in consequence of the repeal, by Louis XIV., of the edict of Nantes—sent us a second welcome addition to our industry in this line in the manufacturers who formed a colony at Spitalfields. Soon afterwards, a remarkable increase in the import of East India goods caused us further to protect our home manufacturers by an absolute prohibition of the wearing or use in England of the wrought silks of India, Persia and China, and India printed calicoes.[1] Next, to protect the business of the Royal Lustring Company, we absolutely prohibited the wearing of French alamodes and lustrings.[2] And lastly, to join the last link to this chain of prohibitions, we suppressed calico (Indian) printing in the interest of this manufacture, in 1722, when we prohibited the wearing and use of home-printed calicoes, in apparel, household stuff, furniture, or otherwise.[3]

In these circumstances, the smuggler drove a roaring trade. The effect of the prohibition of

[1] 11 & 12 Will. III. c. 10. [2] 5 Anne, c. 20.

[3] 7 Geo. I. st. 1, c. 7. Stuff of linen yarn and cotton-wool mixed therewith was in 1736 allowed to be used. 9 Geo. II. c. 4.

French silks was to raise the price and strengthen the position of the article in the world of fashion, in the same way that the high price of French wines conduced, with their excellence, to render them favourites with the upper classes. The demand was supplied by means of the smuggler and by a diversion of the course of trade; and, as the trade in French wine, when diverted by the prohibition of a direct trade, passed through the Peninsula to England, and the trade in brandy, under similar circumstances, was diverted to pass through Flushing to England, so now Lyons silks reached us by way of Italy.[1] Nor did the prohibition of Indian silks prove practically exclusive of the silks. Imported, warehoused and exported, they were subsequently reimported by the smuggler, eventually reaching the consumer at a price to cover this backwards and forwards process and the risk of detection.

In the case of a manufacture of articles of luxury, the prosperity of which depends upon the whims of that fickle goddess Fashion, bolstered up by prohibitions of this sort and hampered by restrictions regarding wages and other statutory regulations, many vicissitudes of fortune must be expected. The ups and downs in the silk trade were frequent and considerable; and the yield of the duties on the imported

[1] Not Italian but French silks coming through Italy were the cause of that jealous feeling which found expression in the Spitalfields riots in 1765, when the journeymen silk-weavers of London, on rejection of the Bill for a new duty on silk manufactures from Italy, attacked the duke of Bedford's house in Covent Garden.—Anderson, Commerce, iv. 69.

materials for the manufacture varied accordingly. As regards thrown silk, we discouraged the importation, by limiting it to silk from Italy, and by heavy duties imposed to protect the native manufacture when commenced at Derby in the famous silk mill of sir Thomas Lombe. Raw silk was a more productive item. The duty, imposed in Pitt's tariff of 1787, at 3*s.* the pound of 16 oz., that for thrown silk being 7*s.* 4*d.*, and that for thrown silk dyed, 1*l.* 4*s.* 9*d.*, produced in that year 159,912*l.* In 1793 the yield was 209,915*l.*, and in 1815, in Great Britain 449,710*l.*, after deducting about 68,000*l.* for bounties in the nature of drawback.

The British manufacture continued to be inferior to that of France and that of Germany, until Huskisson had the courage to introduce a new system. In 1824 and 1825, acting in concert with Robinson, the chancellor of the exchequer—for in the reforms effected in this early stage of our advance towards free trade they worked together—he obtained the assent of parliament to a considerable reduction for raw silk, viz. to 3*d.* the pound ; a material reduction for thrown silk, whether dyed or not, viz. to 7*s.* 6*d.* the pound ; a repeal of the Act for discouraging the importation of thrown silk ; a repeal of the prohibition of the importation of silk articles, which were allowed to be imported for home consumption on payment of a duty of 30 per cent. on the value ; a repeal of the bounties on the exportation of silk manufactures ; and a repeal of the 'Spitalfields Act'

and other Acts relating to the wages of persons employed in the manufacture.[1] These measures involved a loss of 460,000*l.* of revenue.

1826. Nor was this all; in the next year, the duties were further reduced, for (1) raw silk, to 1*d.* the pound; (2) thrown, not dyed, to 2*s.*, for singles, 3*s.* for tram, and 5*s.* for organzine and crape silk; and (3) thrown silk, dyed, to 4*s.*, for singles or tram, and 6*s.* 8*d.*, for organzine and crape silk.[2] The duty on the importation of silk manufactures was changed, as far as practicable, into rated duties according to the weight of articles. And, to encourage the home manufacture, the excise on the printing of silks was repealed, and a drawback was allowed of the duty on soap used in the process of throwing, printing or dyeing of silk.

The manufacturers expected that they would be ruined; but such was not the case. On the contrary, the exercise of greater skill and ingenuity on their part necessitated by competition, resulted in an improvement and extension of the manufacture in the next twelve years greater than that of the previous hundred years.

In 1827 the yield in the United Kingdom was, from raw silk 15,608*l.*, thrown, 112,768*l.*; in all, 128,376*l.*; but before 1830, the progress made in

[1] 5 Geo. IV c. 21, reducing duties and repealing bounties and prohibitions; c. 66, repealing Acts relating to wages; 6 Geo. IV. c. 29, repealing Act for discouraging the importation of thrown silk; c. 111, the Tariff Act of 1825.

[2] 7 Geo. IV. c. 53. Singles are single reeled threads twisted to strengthen them; tram is composed of two or more threads twisted together.

silk machinery was such that Parnell, when urging the repeal of the duty on thrown silk, as one that raised the price not only of imported, but also of home, thrown silk, as it was impossible there could be two prices in the same market, was able confidently to predict that our throwsters, were the duty repealed, would be able to introduce improvements which would enable them to compete with free foreign thrown silks.

On Peel's second revision of the tariff, the duties on raw silk and thrown silk, not dyed, were repealed, together with those on sheep's wool and other wool, and in the next year Goulburn repealed the duties on thrown silk, dyed. 1845.

It may be added that the tax on French silk goods continued to be levied until 1860, when it was repealed, in connection with the arrangements under the treaty of commerce with France. It produced at that date about 270,000*l.*

3. *Flax, dressed and undressed, and raw Linen Yarn.*

In the list of articles subjected to taxation on importation into this country figure, for many years, the items undressed flax, dressed flax, and raw linen yarn, the materials for the manufacture of linen.

The use of linen in England was, before the Restoration, more or less a luxury. Persons of quality, that is to say, rich persons, only were able to afford to use, and only used sparingly, the dear fine hollands and other fine linens of great price imported from abroad. Much of the linen in use was made at home,

both by gentlewomen and other women; while the demand for household and coarse linen of all sorts was chiefly met by a considerable manufacture carried on in Cheshire, Lancashire, and the parts adjacent.

After the Restoration, in consequence of an increasing supply of linen of excellent quality derived from France, Holland, and Germany, where the manufacture had lately been considerably improved, the use of linen increased among all classes day by day. The English housewife now ceased to make her linen at home, and began to employ herself in making 'an ill sort of lace.'[1] And the advantages possessed by foreign countries, in the abundance and cheapness of their flax and hemp and the low price of labour, and the superior excellence of the article they produced, beat our manufacturers out of the home market, and our manufacture was reduced to next to nothing.

We now endeavoured to bolster up a native manufacture by protective enactments. To lessen the importation of linen from beyond seas, the Act for burying in woollen was passed.[2] Then, we prohibited the importation of linen from France; and during the war with that country a native manufacture was again established in some parts of England, more particularly in Somersetshire and Dorsetshire, where they made good linen in imitation of France; but on the conclusion of the war this was again discouraged by the amount of linens smuggled into the West.

We next endeavoured to foster and promote a

[1] Britannia Languens, p. 178.

[2] See recital, 30 Car. II. c. 3.

linen manufacture in Ireland, where we had practically ruined the woollen manufacture as antagonistic to our own; and in the result, the famous linen trade of Ulster was established, which retained an unrivalled pre-eminence until the establishment, long after these times, in the second decade of the present century, of the linen trade of Dundee.

It was partly with a view to encourage the linen trade in England and Ireland that we prohibited the use of printed calicoes; and when, in imitation of the French Court, where Louis XIV. had succeeded in establishing the use of cambrics in lieu of the muslins before this in general fashion, French cambrics and lawns came into fashion in England, to suppress the use of them, we, at first, imposed an additional 1*s.* 5*d.* the half-piece upon foreign cambrics, out of the proceeds of which a bounty was to be paid to English and Irish linen manufacturers who exported goods to Africa, America, Portugal or Spain,[1] and afterwards, in 1745, totally prohibited the importation and wearing of French cambrics and lawns, under a penalty, which might be recovered from the husband, should the wife incur it by wearing them.[2] This protected a manufacture of linens of the sorts known as cambrics and French lawns set up at Winchelsea, in Sussex,[3] from which, in 1764, was formed the English Linen Company.

In the same policy that led us to exclude French

[1] 15 Geo. II. c. 29.

[2] The penalty incurred by a wife might be levied on the goods of the husband, 18 Geo. II. c. 36; 21 Geo. II. c. 26.

[3] 4 Geo. III. c. 37.

linens, we subjected all other foreign linens to heavy duties on importation.

The raw material for the manufacture, viz. undressed flax, we allowed to be imported duty free.[1] Dressed flax was always subject to a considerable duty. So was foreign raw linen yarn, until 1751, when, in the interest of the manufacturers, and to the detriment of the spinners, a poor class of people little regarded in the legislation on the subject,[2] the duties were reduced to 1*d.* the pound. This duty was repealed, and the bounty on the exportation of British and Irish linens[3] was extended in 1756; and the bounty and exemption, granted at first for fifteen years, were continued by subsequent legislation.

The exigencies of the great war with France necessitated the reimposition of duties upon undressed flax and raw linen yarn; and in 1815 the yield in Great Britain was 8,478*l.*; the net yield of the duties on imported linen being 74,540*l.*

In Vansittart's tariff of 1819 the duties were reimposed as follows:—for dressed flax, 10*l.* 14*s.* 6*d.* the cwt.; undressed, 5*d.*; raw linen yarn, 1*s.*; but in 1825, Huskisson and Robinson reduced them for flax, dressed and undressed, to 4*d.* the cwt., to be reduced to 3*d.* for 1826, 2*d.* for 1827, and 1*d.* for 1828 and subsequently; while the bounties, re-enacted at reduced rates, were made gradually to expire in a course of years.[4]

[1] 4 Geo. II. 1731, c. 27.
[2] Smith, Wealth of Nations, ii. 228.
[3] 24 Geo. II. c. 46; 29, c. 15.
[4] 6 Geo. IV. c. 111. Bounties, c. 113.

The net produce in the United Kingdom in 1827 was 8,974*l.*

Peel did not touch these duties on his first revision of the tariff; the 1*d.* the cwt. on flax and 1*s.* on raw linen yarn, figure in Class XII., relating to cotton, hair, linen, wool, and manufacturers thereof, in the tariff of 1842; but on his second revision, in 1845, they were repealed, together with those on raw silk and thrown silk not dyed and sheep's wool and other wool.

4. *Cotton Wool.*

The manufacture of cotton is the youngest of our textile manufactures. The term, from the Arabic *goton*, to signify the raw article from which were made the Indian calicoes,[1] was for a long time used in this country to designate woollen articles made in imitation of calicoes. In this sense it is used in the Acts relating to the woollen manufacture in Tudor times.

Before the end of the seventeenth century 'cotton-wool had become a great employment.' From cotton 'curiously picked and spun, were made dimities, tapes, stockings and gloves, besides several things wove fit for use, as petticoats, waistcoats, and drawers of different fancies and stripes;' and Cary now suggested that, as we found so much difficulty in establishing a home manufacture of linen, shirts might well be made

[1] So called from Calicut, on the Malabar coast, from whence they were first imported, as cambrics derive the name from Cambrai, or, to touch nearer home, North and South Repsand Worsted, in Norfolk, gave their names to particular articles of manufacture. Conf. also arras, damask, brown holland, nankeen, &c.

of cotton. Great quantities of this material were imported yearly from our plantations in America; and had our workmen encouragement, they would, he doubted not, exceed the East Indies in making calico; an article fit for shirts and other things of that kind could be manufactured; and we might in a short time attain to an excellency therein, not only to supply ourselves, but also for foreign markets.[1]

The manufacture, discouraged in the interests of the older textile manufactures, made, at first, but slow progress. From 1700–5, the average annual import of cotton-wool into Great Britain was about a million and a quarter pounds; and in 1760, the entire value of the cotton goods manufactured was estimated at not more than 200,000*l.* a year. But the invention, in this decade of the century, of the spinning jenny, by Hargreaves, was succeeded by other inventions which had the effect of increasing the manufacture to one which consumed, on an average from 1776-85, an annual import of 6,776,000 lbs. of cotton-wool; and the import increased, in 1792, to 35,000,000 lbs.

This came chiefly from the British and French West India islands, and cotton fine enough to make imitations of muslins was extremely scarce. But after 1793, we obtained an increasing supply from America, first in the 'sea-island' cotton, which is of the finest sort, and next, in the 'upland' cotton, which was rendered available for the purposes of the manufacture by Eli Whitney's invention of a machine for separating cotton from the seed, and of which the quantity was

[1] Essay on Trade, 1695, pp. 15, 59.

enormous. Recruited from this source the import rose, in 1800, to 56 millions of pounds.

In Pitt's tariff of 1787, cotton-wool from a British plantation was marked duty free, and, although that from other places was charged with 1*d.* the pound, it was allowed, under certain conditions, to be imported in British-built ships without payment.[1] In 1802, however, when, after the peace of Amiens, Addington, on the repeal of the income tax, was compelled considerably to increase the indirect taxes, a duty was imposed upon colonial cotton-wool, and an additional duty upon that from other places.[2]

In the tariff of the next year, which was prepared during the peace, the duties were 8*s.* 4*d.* the 100 pounds for colonial cotton-wool and that from the United States or Turkey, and 12*s.* 6*d.* for that from other places, that is to say, at 1*d.* and 1½*d.* the pound; but before this tariff had passed into law the war had recommenced, and in July the duties were doubled, by the imposition of another 1*d.* and 1½*d.*, as temporary or war duties,[3] estimated to produce 150,000*l.* of revenue.

In the tariff of 1809 the duties were 16*s.* 11*d.* the 100 pounds—the permanent duty of 8*s.* 4*d.* increased by a percentage to 8*s.* 7*d.*—for cotton-wool imported in a British-built ship, the rate for the article otherwise imported being 1*l.* 5*s.* 6*d.*

As may be imagined, in those times, when everything that could be taxed was taxed, and the develop-

[1] 6 Geo. III. c. 52, ss. 20, 21. [2] 42 Geo. III. c. 43.
[3] 43 Geo. III. cc. 65, 70.

ment of a manufacture was considered to be evidence that it could bear additional taxation, this enormous increase in the import of cotton from America did not escape the notice of our chancellors of the exchequer. In a memorandum made by Pitt, relating to suggestions for additional taxes, cotton figured to produce, at 1*d.* the pound, an additional 230,000*l.* of revenue. This memorandum was seen by Spencer Perceval,[1] and in 1811, when he repealed Pitt's tax on hats, he proposed to recoup the revenue by a new tax on American cotton. This proposal was, however, successfully opposed by Peel and Baring; and when, two years subsequently, Vansittart, excepting cotton-wool from his 25 per cent. rise in the port duties, introduced into the House a second proposal for a tax on cotton from America, it was successfully resisted by Baring and other members.

In 1815 the import had risen to 92 millions of pounds; the value of the goods exported was 22,289,645*l.*;[2] and the net yield of the tax, 760,461*l.*

The war duties, so far as they were charged on cotton-wool imported in British-built ships, were allowed to expire in 1815;[3] and the yield in 1816 was, in Great Britain, 369,110*l.*

The duties were reimposed, in Vansittart's tariff of 1819, upon foreign, as opposed to colonial cotton, according to the value, at the rate of 6*l.* per cent., or if imported in a ship not British, 12*l.* per cent.; and in Huskisson's tariff of 1825, the 6*l.* was charged upon

[1] George Rose, Diary. [2] Porter, Progress of the Nation.
[3] 55 Geo. III. c. 33.

all cotton-wool, except colonial, which if imported directly, was free. In 1827 the yield in the United Kingdom was 332,355*l.*

In 1831, when Althorp repealed the excise on printed cottons and linens, in order to recoup the revenue, he raised the duty on foreign cotton-wool to 5*s.* 10*d.* the cwt., and imposed 4*d.* the cwt. upon colonial cotton-wool imported directly. But this increase, which produced considerably less than had been expected, was imposed avowedly for a temporary purpose, and, in 1833, the duty of 5*s.* 10*d.* was reduced to 2*s.* 11*d.*[1]

In 1845, when Peel abolished the duties on flax and raw linen yarn, raw silk and thrown silk, not dyed, and sheep's wool and other wool, he repealed this tax, as one that, imposed upon an article of raw material which was most important to the prosperity of the country, pressed most heavily on the coarser fabrics.

The loss to the revenue would not be less than 680,000*l.*, taking the duty upon the estimate of the quantity imported in 1844.

5. *Hemp.*

The cultivation of hemp in this country is considered not to be profitable, and we have derived our principal supply of this important article from Russia. The strength of its fibre renders it peculiarly applicable to the manufacture of sail-cloth and cordage; and it is also used for towels, table-cloths, and a variety of

[1] 1 & 2 Will. IV. c. 16; 3 & 4 Will. IV. c. 10.

articles of apparel for those who cannot afford linen made of flax.

In Spencer Perceval's tariff of 1809, the duty on rough or undressed hemp was 7*s.* 8*d.* the cwt. At this date, in consequence of the interruption of our communications with Russia, the yield was inconsiderable, and hemp attained a high price, which formed the principal cause of the introduction of the use of iron cables, which eventually had the effect of considerably decreasing the demand for hemp.

After Napoleon's unsuccessful campaign in Russia, the import of this article revived; and in 1815, the yield was no less than 285,000*l.* This was, however, abnormally high.

In 1819, the duty was imposed, in Vansittart's tariff, at 9*s.* 2*d.* the cwt. Robinson and Huskisson reduced it, in 1825, by a moiety, at a loss of about 100,000*l.* of revenue; and, in 1827, at 4*s.* 8*d.* the cwt., or 4*l.* 13*s.* 4*d.* the ton, about 16 per cent., the duty yielded 104,000*l.*

Falling upon an article of the first necessity for the navy and the mercantile shipping, not produced at home, this high duty, by increasing the prices of sails and cordage, was quite inconsistent with the numerous legislative regulations in force for protecting and encouraging the shipping interest. It also raised the price of those kinds of linen which were in general demand, and by thus diminishing the consumption of them, diminished the employment of capital and labour.[1] For which reasons, Poulett

[1] Parnell, Financial Reform, p. 21.

Thomson termed it at once the most absurd and the most monstrous of any of the port duties.'[1]

The tax was repealed with those on cotton-wool, flax and raw linen yarn, raw silk and thrown silk not dyed, and sheep's wool and other wool, by Peel, on his second revision of the tariff.

Section VII.

THE TAX ON INDIGO (INDICO).

This material, which is one of the greatest importance to our manufacturers, superseded, in the dyeing of blue colour, woad, the article used, originally, by the Ancient Britons and their women, to paint their bodies, and subsequently, by their successors in the island, to dye cloth and other materials. The bright and deep blue it imparted could not be produced by woad alone; and such was its superiority to that article, that though, when indico, as it was then termed, was first imported from the East into Europe by the Dutch, the cultivators of woad in several countries abroad obtained, by prohibitions, a protection for the inferior article, eventually the victory in the contest was won by the new-comer.

Under the Navigation Act of 1660 and an Act of 1663, we restricted the transportation of indicoes of British plantations to England;[2] and though, in the war with France after the Revolution, we taxed the

[1] Life of lord Sydenham, p. 406.

[2] 12 Car. II. c. 18, s. 18, and 15 Car. II. c. 7, s. 7.

article, in addition to the customs to which it was liable, by what was termed the 'impost of 1692,' this drug and all others used in dyeing were specially exempted from the two increases in the duty on drugs made in the war of the Spanish Succession, and were, for the encouragement of our manufactures, wholly exempted from duty, by Walpole, in 1721.

Thirteen years after this, the recognised utility of this article and cochineal, in the dyeing of cloths and other manufactures, prevailed against the principles of the Navigation Act; and, on the ground that the importation of them 'should be encouraged in the most extensive manner,' we allowed them to be freely imported, from 'any place where they might be purchased cheapest,' in British ships or other ships of states in amity with Britain.[1]

Lastly, in 1748, observing that indico had been cultivated with success in South and North Carolina, to encourage the making thereof in the British plantations, we gave for every pound of indico, the product of a British plantation, imported from America,[2] a 'reward, premium or bounty' of 6*d.*, which, subsequently reduced to 4*d.*, continued to exist until 1781.

But this policy, to encourage the importation of dyeing drugs as useful to our manufactures, was infringed during the great war with France; and duties to which indigo, as it was now termed, had been subjected, produced in 1815, in Great Britain, 86,000*l.*

[1] 7 Geo. II. c. 18, continued 27, c. 18. [2] 21 Geo. II. c. 30.

Reduced, by Huskisson and Robinson, to 3*d.* the pound for indigo from British possessions, and 4*d.* for indigo from other places, the duties produced, in 1827, 31,378*l.* 1825.

The tax lasted until 1845, when it was abolished by Peel, on his second revision of the tariff.

At the same time the duties on cochineal—coccus cacti, the little insect, 70,000 of which form a pound of cochineal—which on Peel's first revision of the tariff in 1842 had been reduced to 1*s.* the cwt., were also repealed.

Section VIII.

THE TAX ON SEEDS.

The duties on seeds, imposed at different rates for seeds of various descriptions,[1] became of importance in consequence of the improvement of our system of agriculture. This improvement, commencing under the Stuarts, in the eleven home counties, caused such an increase in the value of rents in those counties that, though scarce a seventh part, in quantity of acres, to the rest of England, they were assessed as one-third part of the value of rents, to the ship-money in 1636. After this, spreading farther into the provinces, in the last quarter of the century, clover, saintfoin, trefoin, as well as marl and lime,[2] and other improvements reached the northern and

[1] In the tariff of 1825 there were 38 different subheadings of seeds.

[2] Davenant, Ways and Means, Works, i. 46.

western counties; and eventually agriculture in this country attained the high development of which the first clear picture is afforded in Arthur Young's 'Tours' of inspection.

For the system of agriculture thus established an abundant and continuous supply of seeds of various sorts was of paramount importance, and a considerable quantity was derived yearly from abroad. In 1815 the yield of the duties to which seeds were liable on importation was, in Great Britain, 44,239*l.*; in 1827 it had increased, for the United Kingdom, to 166,604*l.*; and in 1840 it amounted to no less than 195,541*l.*

In 1842, when Peel, on his reform of the tariff, reduced the duties, he made some interesting remarks regarding seeds of various sorts :—

A great benefit would be conferred upon agriculture by a reduction of the duty on clover seed, a most important item in the breeding and feeding of cattle upon the improved system of agriculture. At the existing duty of 20*s.* the cwt., such had been the demand for foreign clover seed,[1] that the yield in 1840 had been no less than 141,000*l.*; for although this kind of seed was produced in some of the southern counties of England, Scotland and some of our northern counties were entirely dependent upon an extrinsic if not a foreign supply. He proposed to reduce the duty to 10*s.* the cwt.; that is to say, 100 per cent. His regret that in making this reduction

[1] From the Dutch 'claver.' This seed was, formerly, imported principally from Holland. McCulloch, Comm. Dict.

some injury would be inflicted on those districts which had hitherto partially supplied the demand for clover seed, and indeed, in consequence of the high duty, had had a comparative monopoly, had been overruled by the necessity of the case, which was proved by the large importation of clover seed in 1840. To lower the duty would facilitate the importation of this seed, which would be a great advantage to the agriculturists of the North.

The same reasoning would apply to grass seeds. There might be in some parts of the kingdom a partial failure, and we might be able to procure a supply of a better article from the continent, and was it not to the manifest advantage of agriculture to promote the introduction of what is in some sort to be looked upon in the light of a raw material? He had, therefore, reduced the duty from 20*s.* the cwt. to 5*s.* the cwt. on grass seeds.

Again, the onion was a vegetable of the greatest importance to the vast body of the community, and if there should be a partial failure of the seed, it was most desirable that we should have the means of procuring it from the continent. The existing duty, 1*s.* 6*d.* the pound, encouraged smuggling; and he recommended so considerable a reduction, that no doubt particular and interested parties had been greatly but unnecessarily alarmed. The duty would be reduced to 1*l.* the cwt.

A reduction of duty for linseed and other oil seeds would be of advantage to the crushers, and enable them to compete with the foreigner. The

duty on these would be reduced from 1*s.* to 1*d.* per quarter.

In 1846 a further reduction of the duties was effected, by the Act that repealed those on imported cattle, sheep and pigs, and beef, bacon, and salted or fresh meat, viz., for colonial clover seed to 2*s.* 6*d.* and for other clover seed, to 5*s.* the cwt., with a considerable reduction for other seeds.[1]

Lastly, all the duties on imported seeds were repealed in 1853, by Gladstone, on his revision of the tariff.[1]

[1] 9 & 10 Vict. c. 23.

APPENDIX.

Schedule of the Ordinary Revenue Licenses for the sale of Spirits, Wine, 'Sweets,' Beer, and Cider and Perry, in England.

The licenses are divided into 1. Dealers' licenses, and 2. Licenses to persons not dealers; and the latter are subdivided into (*a*) licenses for the sale of liquor for consumption on or off the premises, and (*b*) retail licenses limited to sales for consumption off the premises, briefly, 'On' licenses, and 'Off' licenses.

'Sweets' is a revenue term to include British or made wines, mead, and metheglin.

I. DEALERS' LICENSES.

All the licenses under this head are 'Off' licenses. They expire on July 5, one of the old revenue quarter days.

(i) Licenses to spirit, wine, and beer merchants, as dealers—'Dealer' meaning *person selling a certain quantity, or more, at a time.* Sales of a less quantity are not authorised by the license.

License	Quantity	Price £	s.	d.
Spirits	2 gallons	10	10	0
Wine and Sweets	Any quantity	10	10	0
Sweets only	2 gallons or 1 doz. rep. quart bottles	5	5	0
Beer	4½ gallons in casks, 2 doz. rep. quart bottles	3	6	1¾

(ii) Additional licenses to licensed dealers, as retailers—'Retailer' meaning *person selling in less quantities than those authorised by the dealers' license.*

License	Quantity	£	s.	d.
Spirits . . .	Any less quantity, but not less than 1 rep. quart bottle	3	3	0
Foreign liqueurs only	In bottles, or a bottle . .	2	2	0
Beer . . .	Any less quantity . .	1	5	0

II. LICENSES TO PERSONS NOT DEALERS.

(*a*) Licenses for the Sale of Liquor for Consumption On or Off the Premises.

Licensed Victuallers or Publicans.

'Licensed victualler,' meaning the holder of a public-house license granted by the justices, who may take out such revenue license or licenses as he may require for his business. The licenses expire on October 10, another of the old revenue quarter days.

Licenses	Price
Spirits, wine, sweets, beer, cider and perry .	According to the annual value of the house
Wine and sweets, and beer, cider and perry .	£7 0 0
A combined retail license for these liquors under the Act of 1880	4 0 0
Beer, cider, and perry	3 10 0

Retailers, not Publicans.

	£	s.	d.	
Wine and sweets—wine-house .	3	10	0	. March 31
Beer, cider and perry—beerhouse .	3	10	0	. October 10
Combined license, inclusive of the above—wine and beerhouse	4	0	0	. „ „
Cider and perry—cider-house .	1	5	0	. „
Sweets	1	5	0	. July 5

(*b*) Retail Licenses Limited to Sales for Consumption Off the Premises.

Wineshops and Beershops.

	£	*s.*	*d.*	
Wine, in bottles, and sweets . . .	2	10	0	March 31
Beer, cider, and perry	1	5	0	October 10
Combined license, to retail wine, sweets, beer, cider, and perry . .	3	0	0	„ „
Table beer at not over 1½*d.* the quart .	0	5	0	July 5
Sweets	1	5	0	„ „

Some of the licenses terminate in March, some in July, and some in October, an arrangement which divides the labour of collection and secures a continuous inflow of revenue into the exchequer. When, in 1869, the income tax, previously payable by law quarterly, and in practice collected half-yearly, was made payable in a lump sum in January, and at the same time the licenses on establishments were required to be taken out at the commencement of the year, objections were raised in some quarters to the alteration, not only on the ground that the payment required might prove to be excessive at a time when the taxpayer had also to provide for the inevitable Christmas bills, but also from a fear that disturbance might be caused in the money market by a sudden and excessive increase in the government balance at the Bank. Taxes, it was urged, should be arranged so that revenue should flow continuously into the exchequer; various as the trees of the Phæacian garden, they should be regulated to yield a never-ending succession of fruit:—

> Τάων οὔποτε καρπὸς ἀπόλλυται, οὐδ' ἀπολείπει
> Χείματος, οὐδὲ θέρευς, ἐπετήσιος· ἀλλὰ μάλ' αἰεὶ
> Ζεφυρίη πνείουσα τὰ μὲν φύει, ἄλλα δὲ πέσσει.
> Ὄγχνη ἐπ' ὄγχνῃ γηράσκει, μῆλον δ' ἐπὶ μήλῳ,
> Αὐτὰρ ἐπὶ σταφυλῇ σταφυλὴ, σῦκον δ' ἐπὶ σύκῳ.

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